



June 26, 2017

VIA ETARIFF FILING

Honorable Kimberly D. Bose, Secretary
Federal Energy Regulatory Commission
888 First Street, N.E.
Washington, D.C. 20426

**Re: Golden Spread Electric Cooperative, Inc.
Docket No. ER17-1508-000
Amendment to Open Access Transmission Tariff Rate Change Filing
(Filing Type Code 130)**

Dear Secretary Bose:

On April 28, 2017, Golden Spread Electric Cooperative, Inc. (Golden Spread) submitted for filing in the above captioned proceeding revisions to Attachment R – Formula Rate of its Open Access Transmission Tariff (OATT). The revisions were designed to update the formula rate template contained in Attachment R to create greater transparency to the data reported in its FERC Form No. 1, to simplify the template by consolidating plant and expense data into single schedules, to update information about delivery points, to revise allocation factors and ensure that each potential data point in the template (including data points currently with no values) has a corresponding allocation factor, to add worksheets that provide a better explanation of how the charges under the formula rate are derived, and to remove extraneous worksheets and data references. No interventions, comments or protests were filed.

Subsequent to the April 28 filing, and as a result of informal discussions with and requests of Commission Staff, Golden Spread identified and wishes to make certain technical clarifications to its filing. The additional technical clarifications are shown in revised Attachments 1 (narrative change log) 2 (clean version of unpopulated Attachment R template), 3 (populated version of the Attachment R template using 2015 FERC Form No. 1 data) and 4 (revenue comparison) to this filing. Specifically, Golden Spread desires to make the following four (4) changes:

1. Golden Spread's accepted version of Attachment R at Schedule F-1.0 contained a footnote that indicated that an allocation factor of 9.05% as between transmission and distribution plant (Allocation Factor 301) would not be changed absent a Section 205 filing. This footnote was added in 2011 in Docket No. ER11-4304-000 at the request of Commission Staff. When Golden Spread consolidated schedules of its formula rate in the April 28 Filing, this footnote

was inadvertently omitted.¹ Golden Spread wishes to add the footnote back to new Schedule D-1.0 of the formula rate. No change to Allocation Factor 301 is proposed in this proceeding, and thus this technical clarification has no impact on the proposed charges produced by the formula contained in Attachment R.

2. In its review of the changes proposed to the formula rate, Commission Staff observed that Golden Spread did not remove Account 374 from Total Distribution Plant, as shown on Schedule B-1.0, lines 124-127. Golden Spread has modified the formula in line 125 to deduct both Accounts 360 and 374 from Total Distribution Plant. Golden Spread also observes that it had no balances recorded in Account 374 during the calendar year 2015 period, the period in which it provided a populated version of the template (Attachment 3 – Revised). Accordingly, this technical amendment provides further clarity and transparency to the formula rate, but has no impact on the anticipated level of charges produced by the rate.
3. In its review of the changes proposed to the formula rate, Commission Staff observed that Golden Spread appeared to be applying the same allocation factors (Allocation Factor 102 and 208) to certain expenses contained in Schedule C-1.0. Upon further review of the mechanics of the template, Golden Spread agrees that it inadvertently applied the same allocation factor twice. Golden Spread had intended to apply Allocation Factor 204 (not Allocation 208), which is an allocation factor that removes certain costs associated with facilities that are in the ERCOT, not SPP, area. Relevant to this filing, however, only the Special Facilities of Big Country Electric Cooperative are in both the SPP and ERCOT regions, and thus result in an allocation of less than 100% for Allocation Factor 204. This proposed change affects lines 46, 226, 228, 241 and 250 of Schedule C-1.0. Based on Golden Spread's assessment of the impact of this change to the populated version of the template (Attachment 3 – Revised) this clarifying amendment has no impact to the projected charges produced by the formula rate with respect to the South Plains area using 2015 FERC Form No. 1 data, and an impact of \$0.01/kW-month to the projected charges produced by the formula rate with respect to the South Plains area using 2016 FERC Form No. 1 data.² The South Plains area is the only area in which Golden Spread currently has a transmission customer. This nominal change would therefore result in a nominal increase in the projected revenues of Golden Spread for all transmission service provided under its OATT of \$2,400/year for the rate year July 1, 2017 to June 30, 2017. See Attachment 4 – Revised.
4. In its review of the changes proposed to the formula rate, Commission Staff observed that Golden Spread's reference in Schedule C-1.0, lines 234 and 235 to page 232 of FERC Form No. 1 was confusing. Golden Spread proposes to modify the references to FERC Form No. 1 page 114 to clarify the template. This change in the references to FERC Form No. 1 has no impact on the anticipated level of charges produced by the rate.

¹ Other footnotes required by the Commission in the ER11-4304 docket, such as a footnote indicating that Golden Spread would not amend depreciation rates, were retained.

² In accordance with Attachment R protocols, Golden Spread will file the formula rate update populated with 2016 FERC Form No. 1 data no later than June 30, 2017.

In addition to submitting revised Attachments 1 through 4, Golden Spread is submitting new e-Tariff records prepared in accordance with Commission's request and attached in the XML metadata accompanying this filing.

Golden Spread originally requested a June 27, 2017 effective date (to permit commencement of the formula rate template changes for the rate year beginning July 1, 2017). Recognizing that the Commission will need to re-notice this amendment, Golden Spread now respectfully requests that the Commission issue an order no later than August 1, permitting an effective date of July 1, 2017, the start of the new rate year under the Attachment R formula rate process. Good cause exists to grant such request. First, the changes proposed by Golden Spread are as a result of informal discussions with Commission Staff in an uncontested proceeding. Second, no protests or adverse comments were filed in this proceeding by the initial date established by the Commission. And third, Golden Spread will not bill any transmission customer for the charges produced by the formula rate until August 2017 (for service in July 2017), and thus, will not collect any revenues produced by the change to Attachment R prior to Commission acceptance.

Moreover, to the extent necessary, Golden Spread respectfully requests waiver of any such requirement or any other requirements set out in Part 35 that may apply to this small rate change application.

For the reasons set out herein, Golden Spread respectfully requests that the Commission accept Golden Spread's Attachment R changes for filing, inclusive of the changes set out in its April 28 filing and this filing, no later than August 1, 2017, with an effective date of July 1, 2017.

If you have any questions, please do not hesitate to contact the undersigned at (202) 640-2111.

Respectfully Submitted,



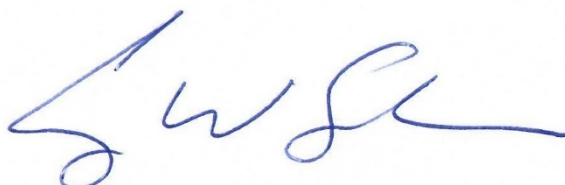
William Harrelson
Chief Legal Officer and General Counsel
Golden Spread Electric Cooperative, Inc.
P.O. Box 9898
Amarillo, Texas 79105-5898
(806) 379-7766 (Phone)
(806) 374-2922 (Fax)
bharrelson@gsec.coop

Craig Silverstein
March Counsel LLC
1875 Connecticut Avenue, NW
Suite 1000
Washington, D.C. 20009
(202) 640-2111 (Phone)
craig.silverstein@marchcounsel.com

CERTIFICATE OF SERVICE

I hereby certify that I have this day served the foregoing document upon each person designated on the official service list compiled by the Secretary in these proceedings.

DATED in Washington, DC, this 26th day of June 2017.

A handwritten signature in blue ink, appearing to read 'CWS', is written in a cursive style.

Craig W. Silverstein

Golden Spread Electric Cooperative
Summary of Changes to the SPP Transmission Rates Template

Original Tab	Original Schedule	New Tab	New Schedule	Date of Change	Description of Change
Summary	A-1.0	Summary	A-1.0	4/20/2017	Rows were added to list all of the O&M Expense Major Accounts (Steam Power Generation, Regional Market, Customer Accounts, Customer Service) to match the Form 1 accounts and total. The row for Non Operating Income was removed. A column was added to accommodate a new SFA being added. References were updated to reflect changes in other schedule numbers.
Form 1 Plant	B-1.0	Plant	B-1.0	4/20/2017	Previous schedules B-1.0 and C-1.0 are combined into one new comprehensive schedule B-1.0 - Plant that incorporates all Form 1 Electric Plant In Service accounts from pages 204-207, including lines for SFA's in the relevant Transmission Plant and Distribution Plant accounts. Allocation Factors were added for every account where previously there were only Allocation Factors for the accounts that were populated. As accounting changes occur, the template needs to have all Form 1 accounts and corresponding Allocation Factors. A column for a new SFA was added. Non-SPP SFA's (Concho & Coleman) were combined into Other. Other also includes other transmission services, non-transmission and Taylor (non-SPP SFA).
TransPlnt	C-1.0	Plant	B-1.0	4/20/2017	Previous schedules B-1.0 and C-1.0 are combined into one new comprehensive schedule B-1.0 - Plant that incorporates all Form 1 Electric Plant In Service accounts from pages 204-207, including lines for SFA's in the relevant Transmission Plant and Distribution Plant accounts. Allocation Factors were added for every account where previously there were only Allocation Factors for the accounts that were populated. As accounting changes occur, the template needs to have all Form 1 accounts and corresponding Allocation Factors. A column for a new SFA was added. Non-SPP SFA's (Concho & Coleman) were combined into Other. Other also includes other transmission services, non-transmission and Taylor (non-SPP SFA).
Form1Exp	D-1.0	Expenses	C-1.0	4/20/2017	Previous schedules D-1.0 and E-1.0 were combined into one new comprehensive schedule C-1.0 - Expenses that incorporates all Form 1 Electric Operation and Maintenance Expenses from pages 320-323, including lines for SFA's in the relevant Transmission Expenses and Distribution Expenses accounts. Allocation Factors were added for every account where previously there were only Allocation Factors for the accounts that were populated. As accounting changes occur, the template needs to have all Form 1 accounts and corresponding Allocation Factors. Columns c – g in Transmission Expenses & Distribution Expenses are SFA inputs from the Foot Note Data of the Form 1, pages 450.1 & 450.2. These inputs were previously from GSEC company books and records. A column for a new SFA was added. Non-SPP SFA's (Concho & Coleman) were combined into Other. Other also includes other transmission services, non-transmission and Taylor (non-SPP SFA).
TransExp	E-1.0	Expenses	C-1.0	4/20/2017	Previous schedules D-1.0 and E-1.0 were combined into one new comprehensive schedule C-1.0 - Expenses that incorporates all Form 1 Electric Operation and Maintenance Expenses from pages 320-323, including lines for SFA's in the relevant Transmission Expenses and Distribution Expenses accounts. Allocation Factors were added for every account where previously there were only Allocation Factors for the accounts that were populated. As accounting changes occur, the template needs to have all Form 1 accounts and corresponding Allocation Factors. Columns c – g in Transmission Expenses & Distribution Expenses are SFA inputs from the Foot Note Data of the Form 1, pages 450.1 & 450.2. These inputs were previously from GSEC company books and records. A column for a new SFA was added. Non-SPP SFA's (Concho & Coleman) were combined into Other. Other also includes other transmission services, non-transmission and Taylor (non-SPP SFA).

Golden Spread Electric Cooperative
Summary of Changes to the SPP Transmission Rates Template

Original Tab	Original Schedule	New Tab	New Schedule	Date of Change	Description of Change
AF	F-1.0	AF	D-1.0	4/20/2017	New Allocation Factors were added. Schedule B-1.0 - Plant, rows 107-133 show the development of plant related Allocation Factors. Schedule C-1.0 - Expenses, rows 261-267 show the development of the expense related Allocation Factors. Schedule D-1.0, rows 11-30 show the development of additional Allocation Factors.
Usage	G-1.0	Usage	E-1.0	4/20/2017	Removed the individual delivery points for each SFA and now have the total for each SFA – BCEC, GBEC, SPEC and a new SFA.
Margin	H-1.0	N/A	N/A	4/20/2017	Schedule was removed. The SFA margin calculations are now in Schedule C-1.0 - Expenses, rows 270-278.
Debt	I-1.0	Debt	F-1.0	4/20/2017	Sections for non-SPP SFA's were combined (Concho & Coleman) into one "Other" section. Other also includes other transmission services, non-transmission and Taylor (non-SPP SFA). Rows were added to accommodate a new SFA.
Sub WP	J-1.0	Sub WP	G-1.0	4/20/2017	No changes made.
Delivery Pts	K-1.0	Delivery Pts	H-1.0	4/20/2017	Changes made to match SSR delivery points and to reflect current delivery points.
Depreciation	L-1.0	Depreciation	I-1.0	4/20/2017	No changes made.
N/A	N/A	Usage WP	J-1.0	4/20/2017	New workpaper that is similar to the old Usage schedule and has all of the detail for each of the SFA's delivery points. Lines were added to accommodate for changes in the delivery points. A change was made to remove the actual usage for the OATT customer on SPEC and to add back in the contract usage.
		Plant	B-1.0	6/26/2017	Per FERC staff request, Total Distribution Plant - Lines 124-127, were modified to remove Account 374.
		Expenses	C-1.0	6/26/2017	Per FERC staff request, Lines 46 (Account 556 SCADA), 226 (Depreciation - Transmission Plant), 228 (Depreciation - SCADA GSEC), 241 (Transmission Taxes) and 250 (Transmission Interest), Column H AF was changed from 208 to 204 to accurately allocate the expenses between SPP and ERCOT.
		Expenses	C-1.0	6/26/2017	Lines 234 and 235 - Amortization Regulatory Debits/Credits - Form 1 reference was changed from page 232, Line 1 to page 114, Lines 12 & 13.
		AF	D-1.0	6/26/2017	Added - Note: Allocation Factor 301 will remain Fixed until a FPA Section 205 filing that was inadvertently omitted during revision of the template.

ATTACHMENT R

Formula Rate

Golden Spread Electric Cooperative, Inc. Formula Rate Implementation Procedures

Section 1 Introduction

- a. Transmission Provider employs a formula rate to calculate on an annual basis charges applicable to service under this Tariff. The formula rate year (“Rate Year”) shall be the 12-month period that begins on July 1 of a calendar year and ends on June 30 of the next calendar year. The formula rate template and these Formula Rate Implementation Procedures (collectively, the “Formula Rate”) comprise Transmission Provider’s filed transmission rate.
- b. Transmission Provider’s facilities are comprised of transmission facilities that it owns on behalf of its member distribution cooperatives pursuant to Special Facilities Agreements on file with the Commission (“Special Facilities Agreements” or “SFAs”). Due to the nature of its limited system and the lack of integration among those SFAs, Transmission Provider’s Formula Rate separates charges applicable to any service into the following SFA zones:
 1. GSEC/Big Country Electric Cooperative – SPP
 2. GSEC/Greenbelt Electric Cooperative - SPP
 3. GSEC/South Plains Electric Cooperative – SPP

A customer shall be assessed charges based on the SFA zone in which it seeks service. Additional SFA zones may be added in the future in the event Transmission Provider acquires additional facilities.

Section 2 **Annual Update of Charges for Upcoming Rate Year**

- a. No later than June 1 of each year (or the next business day if June 1 is a weekend day or a holiday recognized by FERC), Transmission Provider shall provide interested parties with the Annual Update of Charges (“Annual Update”) to be effective during the next Rate Year. The Annual Update shall consist of a data-populated version of the Formula Rate template setting forth the charges for the next Rate Year and supporting documentation, including, but not limited to, fully functioning Excel® files (or other such native format files) and workpapers required to support, demonstrate and explain information upon which the Annual Update and the charges are based.
- b. The determination of the Annual Update shall adhere to (1) FERC’s Uniform System of Accounts (“USoA”), (2) FERC Form No. 1 reporting requirements as applicable, (3) any FERC ratemaking orders applicable to the Formula Rate, and (4) the accounting policies, practices, or procedures of Transmission Provider. In the event that any accounting policies, practices or procedures of the Transmission Provider are modified, and such modification affects the Annual Update, the Transmission Provider shall include in the information provided to interested parties pursuant to section 2.a. a detailed explanation of such modifications; notwithstanding the foregoing, a modification to an accounting policy, practice or procedure cannot supplant any Section 205 filing that may be required to change the Formula Rate.
- c. Each year, no later than June 30 (or the next business day if June 30 is not a business day), Transmission Provider shall convene a meeting to explain the

Annual Update for the next Rate Year. Interested parties and their respective representatives may seek information and clarifications from Transmission Provider about the Annual Update and the charges produced thereunder. The meeting may be held at Transmission Provider's office or via teleconference/webinar. Transmission Provider shall provide at least fourteen (14) calendar days' prior written notice of the meeting and will post details of the meeting on its website.

- d. Each year, no later than June 30 (or the next business day if June 30 is not a business day), Transmission Provider shall file with FERC the Annual Update ("Annual Informational Filing") and post the Annual Informational Filing on its website. The Annual Informational Filing shall not require action by FERC.

Section 3 **Annual Review Procedures**

- a. Upon issuance of the Annual Update and for a period of one hundred and twenty (120) calendar days thereafter, interested parties may serve information requests on Transmission Provider with respect to the Annual Update and the issues raised at the meeting. The deadline may be extended by mutual consent.
- b. Transmission Provider shall make a good faith effort to respond to any information requests within ten (10) business days after receipt. If a response requires additional time to prepare, Transmission Provider shall promptly inform the requesting party and shall provide the response as soon as possible, but in no event later than thirty (30) calendar days from the request. Responses shall be provided upon request to all interested parties via electronic mail.
- c. To the extent a dispute arises concerning an information request, Transmission Provider or an interested party may petition FERC to appoint an Administrative

Law Judge or use the Dispute Resolution Service to resolve the matter as a discovery master. The discovery master shall have the power to issue binding orders to resolve discovery disputes and compel the production of discovery relating to the formula for the Rate Year in question, as appropriate, in accordance with these Procedures and consistent with FERC's discovery rules.

d. Transmission Provider shall modify the Annual Update and resulting charges to reflect any changes that have been agreed upon. Transmission Provider shall provide interested parties with a revised Formula Rate charge calculation for the applicable Rate Year. Any agreed upon changes that require modification to the Annual Update shall be implemented in the next billing month after such modification is calculated. On the same bill, Transmission Provider shall calculate refunds or surcharges with interest, retroactive to the beginning of the Rate Year.

e. In the event information sought in the Annual Update process is deemed to be confidential, Transmission Provider may require a confidentiality agreement be executed to obtain such information and the recipients of such information shall treat such materials as non-public information provided in confidence.

Confidential materials may be used in connection with informal dispute resolution or other proceedings identified in section 4, below; provided, however, when so used, such response shall initially be filed under seal (unless the claim of confidentiality is waived), subject to a later determination by the presiding authority that the material is, in whole or in part, not entitled to confidential treatment.

Section 4 Informal Resolution Procedures and Challenges

- a. Unless the parties mutually agree otherwise, any interested party shall have up to one hundred and seventy-five (175) calendar days after the meeting to review the Annual Update and responses to information requests and thereafter notify Transmission Provider in writing of specific challenges to the Annual Update.
- b. Transmission Provider or an interested party may request, with at least ten (10) calendar days' written notice, that additional meetings be held to discuss specific areas of concern. Failure to notify Transmission Provider of a specific challenge in an Annual Update shall not bar pursuit of such issue(s) in a subsequent Annual Update.
- c. If non-executive representatives of Transmission Provider and the interested party are unable to resolve such specific challenge(s) within thirty (30) calendar days of written notification (or a longer period if the parties mutually agree to extend such period), senior management representatives of Transmission Provider and the challenging party, who have the authority to negotiate and settle such disputes, shall meet and attempt to resolve the specific challenges.
- d. If the senior management representatives are unable to resolve these specific challenges within thirty (30) calendar days after the dispute is referred to them (or a longer period if the parties mutually agree to extend such period), then the interested party with standing to do so may file a complaint with FERC with respect to the Annual Update. All parties shall undertake good faith efforts to resolve any disputes through the informal dispute resolution procedures described above before a complaint is filed with FERC. Failure to file a complaint regarding a specific challenge as to an Annual Update shall not bar pursuit of such

issue(s) or the filing of a challenge as to such issue(s) in a subsequent Annual Update.

- e. All information and correspondence concerning the Annual Update may be included in any proceeding concerning the Formula Rate initiated at FERC pursuant to the FPA, or in any proceeding before the U.S. Court of Appeals to review a FERC decision related to the Formula Rate.

Section 5 **Miscellaneous**

- a. In any proceeding ordered by FERC in response to a complaint, Transmission Provider shall have the ultimate burden of proof as to the justness and reasonableness of the charges resulting from its application of the Formula Rate, and as to whether it properly applied the Formula Rate and properly calculated the Annual Update pursuant to the Formula Rate.
- b. Nothing in these Implementation Procedures shall be deemed to limit in any way the right of the Transmission Provider or any interested party with standing to file a request for relief under FPA Sections 205, 206, or 306 and FERC's regulations to change the Formula Rate. Such party may challenge the continuing reasonableness of the Formula Rate or the charges produced thereby.
- c. In the event that the Transmission Provider identifies an error in the Annual Update, its FERC Form No. 1 or any data used as an input to the Formula Rate, or is required by applicable law or a court or regulatory body to correct an error, and such error affects the revenue requirement under the Formula Rate for a particular Rate Year, the Transmission Provider shall correct such error in good faith and without regard to whether the correction increase or decreases the Transmission Provider's revenue requirement.

GOLDEN SPREAD ELECTRIC COOPERATIVE

2016 SPP Transmission Rates

REVISED TEMPLATE - BLANK

June 26, 2017

Golden Spread Electric Cooperative
 Summary of SPP Transmission Revenue Requirement

		a	b	c	d	e Allocation to SPP Transmission			f	g
	Reference	Total GSEC	Other	Total SPP Trans	Big Country	Greenbelt	South Plains		New SFA	
1	Steam Power Generation	Schedule C-1.0, Line 21	\$ -	-	-	-	-	-	-	
2	Other Power Generation	Schedule C-1.0, Line 41	\$ -	-	-	-	-	-	-	
3	Other Power Supply	Schedule C-1.0, Line 49	\$ -	-	-	-	-	-	-	
4	Transmission O&M	Schedule C-1.0, Line 109	\$ -	-	-	-	-	-	-	
5	Regional Market	Schedule C-1.0, Line 130	\$ -	-	-	-	-	-	-	
6	Distribution O&M	Schedule C-1.0, Line 168	\$ -	-	-	-	-	-	-	
7	Customer Accounts	Schedule C-1.0, Line 176	\$ -	-	-	-	-	-	-	
8	Customer Service	Schedule C-1.0, Line 183	\$ -	-	-	-	-	-	-	
9	Sales	Schedule C-1.0, Line 190	\$ -	-	-	-	-	-	-	
10	Admin & General	Schedule C-1.0, Line 218	\$ -	-	-	-	-	-	-	
11	Depreciation	Schedule C-1.0, Line 236	\$ -	-	-	-	-	-	-	
12	Taxes other than IC	Schedule C-1.0, Line 243	\$ -	-	-	-	-	-	-	
13	Interest Expense	Schedule C-1.0, Line 252	\$ -	-	-	-	-	-	-	
14	Total Cost of Service	Sum Line 1 to Line 13	\$ -	-	-	-	-	-	-	
15	Margin	Schedule C-1.0, Line 255	\$ -	-	-	-	-	-	-	
16	Total Revenue Requirement	L15 + L16	\$ -	-	-	-	-	-	-	
17										
18	Billing Units	Schedule E-1.0, L, L6, L, L	kW mon	-	-	-	-	-	-	
19										
20										
21	Rate									
22	Annual	Line 23 * 12	\$/kW/yr	-	-	-	-	-	-	
23	Monthly	Line 16 / Line 18	\$/kW/mon	-	-	-	-	-	-	
24	Weekly	Line 22 / 52	\$/kW/week	-	-	-	-	-	-	
25	Daily	Line 24 / 5	\$/kW/day	-	-	-	-	-	-	
26	Hourly	Line 25 / 16	\$/kW/hour	-	-	-	-	-	-	

Golden Spread Electric Cooperative
Summary of 12/31/2015 Plant Accounts

Note: Data from FERC Form 1 and company's books and records

Reference	a	b	c	d	e	f	g	h	i	j	k	l	m	n												
															BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER	SPP	ERCOT	Total
															Form 1 Total	AF	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT
1	Intangible Plant																									
2	301 Organization	p205, L2	101	-	-	-	-	-	-	-	-	-	-	-												
3	302 Franchises & Consents	p205, L3	101	-	-	-	-	-	-	-	-	-	-	-												
4	303 Misc Intangible Plant	p205, L4	101	-	-	-	-	-	-	-	-	-	-	-												
5	Total		-	-	-	-	-	-	-	-	-	-	-	-												
7	Steam Production Plant																									
8	310 Land & Land Rights	p205, L8	101	-	-	-	-	-	-	-	-	-	-	-												
9	311 Structures & Improvements	p205, L9	101	-	-	-	-	-	-	-	-	-	-	-												
10	312 Boiler Plant Equipment	p205, L10	101	-	-	-	-	-	-	-	-	-	-	-												
11	313 Engines & Engine-Driven Generators	p205, L11	101	-	-	-	-	-	-	-	-	-	-	-												
12	314 Turbogenerator Units	p205, L12	101	-	-	-	-	-	-	-	-	-	-	-												
13	315 Accessory Electric Equipment	p205, L13	101	-	-	-	-	-	-	-	-	-	-	-												
14	316 Misc Power Plant Equipment	p205, L14	101	-	-	-	-	-	-	-	-	-	-	-												
15	317 Asset Retirement Costs for Steam Production	p205, L15	101	-	-	-	-	-	-	-	-	-	-	-												
16	Total		-	-	-	-	-	-	-	-	-	-	-	-												
18	Other Production Plant																									
19	340 Land & Land Rights	p205, L37	101	-	-	-	-	-	-	-	-	-	-	-												
20	341 Structures & Improvements	p205, L38	101	-	-	-	-	-	-	-	-	-	-	-												
21	342 Fuel Holders, Products & Accessories	p205, L39	101	-	-	-	-	-	-	-	-	-	-	-												
22	343 Prime Movers	p205, L40	101	-	-	-	-	-	-	-	-	-	-	-												
23	344 Generators	p205, L41	101	-	-	-	-	-	-	-	-	-	-	-												
24	345 Accessory Electric Equipment	p205, L42	101	-	-	-	-	-	-	-	-	-	-	-												
25	346 Misc Power Plant Equipment	p205, L43	101	-	-	-	-	-	-	-	-	-	-	-												
26	347 Asset Retirement Costs for Other Production	p205, L44	101	-	-	-	-	-	-	-	-	-	-	-												
27	Total		-	-	-	-	-	-	-	-	-	-	-	-												
29	Transmission Plant																									
30	350 Land & Land Rights	p207, L48	108	-	-	-	-	-	-	-	-	-	-	-												
31	350 SFA Land & Land Rights SFA		100	-	-	-	-	-	-	-	-	-	-	-												
32	352 Structures & Improvements	p207, L49	108	-	-	-	-	-	-	-	-	-	-	-												
33	352 SFA Structures & Improvements SFA		100	-	-	-	-	-	-	-	-	-	-	-												
34	353 Station Equipment (Other)	p207, L50 - L35,L36,L37	108	-	-	-	-	-	-	-	-	-	-	-												
35	353 SFA Station Equipment SFA		100	-	-	-	-	-	-	-	-	-	-	-												
36	353 SCADA SCADA		103	-	-	-	-	-	-	-	-	-	-	-												
37	353 SCADA SFA SCADA SFA		100	-	-	-	-	-	-	-	-	-	-	-												
38	354 Towers & Fixtures	p207, L51	108	-	-	-	-	-	-	-	-	-	-	-												
39	354 SFA Towers & Fixtures SFA		100	-	-	-	-	-	-	-	-	-	-	-												
40	355 Poles & Fixtures	p207, L52	108	-	-	-	-	-	-	-	-	-	-	-												
41	355 SFA Poles & Fixtures SFA		100	-	-	-	-	-	-	-	-	-	-	-												
42	356 Overhead Conductors & Devices	p207, L53	108	-	-	-	-	-	-	-	-	-	-	-												
43	356 SFA Overhead Conductors & Devices SFA		100	-	-	-	-	-	-	-	-	-	-	-												
44	357 Underground Conduit	p207, L54	108	-	-	-	-	-	-	-	-	-	-	-												
45	357 SFA Underground Conduit SFA		100	-	-	-	-	-	-	-	-	-	-	-												
46	358 Underground Conductors & Devices	p207, L55	108	-	-	-	-	-	-	-	-	-	-	-												
47	358 SFA Underground Conductors & Devices SFA		100	-	-	-	-	-	-	-	-	-	-	-												
48	359 Roads & Trails	p207, L56	108	-	-	-	-	-	-	-	-	-	-	-												
49	359 SFA Roads & Trails SFA		100	-	-	-	-	-	-	-	-	-	-	-												
50	359.1 Asset Retirement Costs for Trans Plant	p207, L57	108	-	-	-	-	-	-	-	-	-	-	-												
51	359.1 SFA Asset Retirement Costs for Trans Plant SFA		100	-	-	-	-	-	-	-	-	-	-	-												
52	Total		-	-	-	-	-	-	-	-	-	-	-	-												
53			-	-	-	-	-	-	-	-	-	-	-	-												

Golden Spread Electric Cooperative
Summary of 12/31/2015 Plant Accounts

Note: Data from FERC Form 1 and company's books and records

Reference	a	b	c		d		e		f		g		h		i		j		k		l		m		n	
			BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER		SPP		ERCOT		SPP		ERCOT		SPP		ERCOT		Total	
			Form 1 Total	AF	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	Total			
54	Distribution Plant																									
55	360	Land & Land Rights	p207, L60	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	360 SFA	Land & Land Rights SFA	p207, L60	-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	361	Structures & Improvements	p207, L61	-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	361 SFA	Structures & Improvements SFA	p207, L61	-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	362	Station Equipment	p207, L62	-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	362 SFA	Station Equipment SFA	p207, L62	-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	363	Storage Battery Equipment	p207, L63	-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62	363 SFA	Storage Battery Equipment SFA	p207, L63	-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63	364	Poles, Towers & Fixtures	p207, L64	-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64	364 SFA	Poles, Towers & Fixtures SFA	p207, L64	-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
65	365	Overhead Conductors & Devices	p207, L65	-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66	365 SFA	Overhead Conductors & Devices SFA	p207, L65	-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67	366	Underground Conduit	p207, L66	-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68	366 SFA	Underground Conduit SFA	p207, L66	-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	367	Underground Conductors & Devices	p207, L67	-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70	367 SFA	Underground Conductors & Devices SFA	p207, L67	-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71	368	Line Transformers	p207, L68	-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72	368 SFA	Line Transformers SFA	p207, L68	-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73	369	Services	p207, L69	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74	370	Meters	p207, L70	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75	371	Installations on Customer Premises	p207, L71	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
76	372	Leased Property on Customer Premises	p207, L72	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
77	373	Street Lighting & Signal Systems	p207, L73	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
78	374	Asset Retirement Costs for Dist Plant	p207, L74	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
79		Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80																										
81	Regional Transmission & Market Operation Plant																									
82	380	Land & Land Rights	p207, L77	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83	381	Structures & Improvements	p207, L78	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84	382	Computer Hardware	p207, L79	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
85	383	Computer Software	p207, L80	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
86	384	Communication Equipment	p207, L81	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
87	385	Misc Regional Transmission & Market Operation Plant	p207, L82	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
88	386	Asset Retirement Costs for Regional Transmission & Market Operation Plant	p207, L83	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
89		Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90																										
91	General Plant																									
92	389	Land & Land Rights	p207, L86	-	107	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93	390	Structures & Improvements	p207, L87	-	107	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94	391	Office Furniture & Equipment	p207, L88	-	107	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
95	392	Transportation Equipment	p207, L89	-	107	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
96	393	Stores Equipment	p207, L90	-	107	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97	394	Tools, Shop & Garage Equipment	p207, L91	-	107	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
98	395	Laboratory Equipment	p207, L92	-	107	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
99	396	Power Operated Equipment	p207, L93	-	107	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	397	Communication Equipment	p207, L94	-	107	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101	398	Miscellaneous Equipment	p207, L95	-	107	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
102	399	Other Tangible Property	p207, L97	-	107	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
103	399.1	Asset Retirement Costs for General Plant	p207, L98	-	107	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
104		Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
105																										
106		Total Electric Plant		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
107		Investment Ratio			109	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Golden Spread Electric Cooperative
Summary of 12/31/2015 Plant Accounts

Note: Data from FERC Form 1 and company's books and records

Reference	a	b	c		d		e		f		g		h		i		j		k		l	m		n
	Form 1 Total	AF	BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER		SPP	ERCOT	Total									
			SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT												
108																								
109	Total SFA Direct	-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
110																								
111	Transmission Plant	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
112	Less: Gen Step-Up	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
113	Transmission Plant w/o Gen Step-Up	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
114	Investment Ratio		201	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
115																								
116	Transmission Plant w/o Gen Step-Up	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
117	Less: 350 & 359	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
118	Trans Plant less 350 & 359	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
119	Investment Ratio		202	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
120																								
121	Trans Plant - Accts 355 & 356	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
122	Investment Ratio		209	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
123																								
124	Total Distribution Plant	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
125	Less: 360 and 374	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
126	Total Dist Plant less 360 and 374	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
127	Investment Ratio		203	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
128																								
129	Dist Plant - Acct 362	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
130	Investment Ratio		210	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
131																								
132	Trans & Dist Plant less 350, 359 & 360	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
133	Investment Ratio		205	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Note: Data from FERC Form 1 and company's books and records

		o	p	q	r	s	t	u	v	w	x	y	z	aa
		BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER				
	AF	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans			SPP Trans	ERCOT Trans	Total
		3	4	5	6	7	8	9	10					
1	Intangible Plant													
2	301 Organization	302	-	-	-	-	-	-	-	-	-	-	-	-
3	302 Franchises & Consents	302	-	-	-	-	-	-	-	-	-	-	-	-
4	303 Misc Intangible Plant	302	-	-	-	-	-	-	-	-	-	-	-	-
5	Total													
6														
7	Steam Production Plant													
8	310 Land & Land Rights	302	-	-	-	-	-	-	-	-	-	-	-	-
9	311 Structures & Improvements	302	-	-	-	-	-	-	-	-	-	-	-	-
10	312 Boiler Plant Equipment	302	-	-	-	-	-	-	-	-	-	-	-	-
11	313 Engines & Engine-Driven Generators	302	-	-	-	-	-	-	-	-	-	-	-	-
12	314 Turbogenerator Units	302	-	-	-	-	-	-	-	-	-	-	-	-
13	315 Accessory Electric Equipment	302	-	-	-	-	-	-	-	-	-	-	-	-
14	316 Misc Power Plant Equipment	302	-	-	-	-	-	-	-	-	-	-	-	-
15	317 Asset Retirement Costs for Steam Production	302	-	-	-	-	-	-	-	-	-	-	-	-
16	Total													
17														
18	Other Production Plant													
19	340 Land & Land Rights	302	-	-	-	-	-	-	-	-	-	-	-	-
20	341 Structures & Improvements	302	-	-	-	-	-	-	-	-	-	-	-	-
21	342 Fuel Holders, Products & Accessories	302	-	-	-	-	-	-	-	-	-	-	-	-
22	343 Prime Movers	302	-	-	-	-	-	-	-	-	-	-	-	-
23	344 Generators	302	-	-	-	-	-	-	-	-	-	-	-	-
24	345 Accessory Electric Equipment	302	-	-	-	-	-	-	-	-	-	-	-	-
25	346 Misc Power Plant Equipment	302	-	-	-	-	-	-	-	-	-	-	-	-
26	347 Asset Retirement Costs for Other Production	302	-	-	-	-	-	-	-	-	-	-	-	-
27	Total													
28														
29	Transmission Plant													
30	350 Land & Land Rights	300	-	-	-	-	-	-	-	-	-	-	-	-
31	350 SFA Land & Land Rights SFA	300	-	-	-	-	-	-	-	-	-	-	-	-
32	352 Structures & Improvements	300	-	-	-	-	-	-	-	-	-	-	-	-
33	352 SFA Structures & Improvements SFA	300	-	-	-	-	-	-	-	-	-	-	-	-
34	353 Station Equipment (Other)	300	-	-	-	-	-	-	-	-	-	-	-	-
35	353 SFA Station Equipment SFA	300	-	-	-	-	-	-	-	-	-	-	-	-
36	353 SCADA SCADA	300	-	-	-	-	-	-	-	-	-	-	-	-
37	353 SCADA SFA SCADA SFA	300	-	-	-	-	-	-	-	-	-	-	-	-
38	354 Towers & Fixtures	300	-	-	-	-	-	-	-	-	-	-	-	-
39	354 SFA Towers & Fixtures SFA	300	-	-	-	-	-	-	-	-	-	-	-	-
40	355 Poles & Fixtures	300	-	-	-	-	-	-	-	-	-	-	-	-
41	355 SFA Poles & Fixtures SFA	300	-	-	-	-	-	-	-	-	-	-	-	-
42	356 Overhead Conductors & Devices	300	-	-	-	-	-	-	-	-	-	-	-	-
43	356 SFA Overhead Conductors & Devices SFA	300	-	-	-	-	-	-	-	-	-	-	-	-
44	357 Underground Conduit	300	-	-	-	-	-	-	-	-	-	-	-	-
45	357 SFA Underground Conduit SFA	300	-	-	-	-	-	-	-	-	-	-	-	-
46	358 Underground Conductors & Devices	300	-	-	-	-	-	-	-	-	-	-	-	-
47	358 SFA Underground Conductors & Devices SFA	300	-	-	-	-	-	-	-	-	-	-	-	-
48	359 Roads & Trails	300	-	-	-	-	-	-	-	-	-	-	-	-
49	359 SFA Roads & Trails SFA	300	-	-	-	-	-	-	-	-	-	-	-	-
50	359.1 Asset Retirement Costs for Trans Plant	300	-	-	-	-	-	-	-	-	-	-	-	-
51	359.1 SFA Asset Retirement Costs for Trans Plant SFA	300	-	-	-	-	-	-	-	-	-	-	-	-
52	Total													
53														

Note: Data from FERC Form 1 and company's books and records		o	p	q	r	s	t	u	v	w	x	y	z	aa
		BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER		SPP Trans	ERCOT Trans	Total
AF		SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans			SPP Trans	ERCOT Trans	Total
54	Distribution Plant													
55	360 Land & Land Rights	301	-	-	-	-	-	-	-	-	-	-	-	-
56	360 SFA Land & Land Rights SFA	301	-	-	-	-	-	-	-	-	-	-	-	-
57	361 Structures & Improvements	301	-	-	-	-	-	-	-	-	-	-	-	-
58	361 SFA Structures & Improvements SFA	301	-	-	-	-	-	-	-	-	-	-	-	-
59	362 Station Equipment	301	-	-	-	-	-	-	-	-	-	-	-	-
60	362 SFA Station Equipment SFA	301	-	-	-	-	-	-	-	-	-	-	-	-
61	363 Storage Battery Equipment	302	-	-	-	-	-	-	-	-	-	-	-	-
62	363 SFA Storage Battery Equipment SFA	302	-	-	-	-	-	-	-	-	-	-	-	-
63	364 Poles, Towers & Fixtures	302	-	-	-	-	-	-	-	-	-	-	-	-
64	364 SFA Poles, Towers & Fixtures SFA	302	-	-	-	-	-	-	-	-	-	-	-	-
65	365 Overhead Conductors & Devices	302	-	-	-	-	-	-	-	-	-	-	-	-
66	365 SFA Overhead Conductors & Devices SFA	302	-	-	-	-	-	-	-	-	-	-	-	-
67	366 Underground Conduit	302	-	-	-	-	-	-	-	-	-	-	-	-
68	366 SFA Underground Conduit SFA	302	-	-	-	-	-	-	-	-	-	-	-	-
69	367 Underground Conductors & Devices	302	-	-	-	-	-	-	-	-	-	-	-	-
70	367 SFA Underground Conductors & Devices SFA	302	-	-	-	-	-	-	-	-	-	-	-	-
71	368 Line Transformers	302	-	-	-	-	-	-	-	-	-	-	-	-
72	368 SFA Line Transformers SFA	302	-	-	-	-	-	-	-	-	-	-	-	-
73	369 Services	302	-	-	-	-	-	-	-	-	-	-	-	-
74	370 Meters	302	-	-	-	-	-	-	-	-	-	-	-	-
75	371 Installations on Customer Premises	302	-	-	-	-	-	-	-	-	-	-	-	-
76	372 Leased Property on Customer Premises	302	-	-	-	-	-	-	-	-	-	-	-	-
77	373 Street Lighting & Signal Systems	302	-	-	-	-	-	-	-	-	-	-	-	-
78	374 Asset Retirement Costs for Dist Plant	302	-	-	-	-	-	-	-	-	-	-	-	-
79	Total		-	-	-	-	-	-	-	-	-	-	-	-
80														
81	Regional Transmission & Market Operation Plant													
82	380 Land & Land Rights	302	-	-	-	-	-	-	-	-	-	-	-	-
83	381 Structures & Improvements	302	-	-	-	-	-	-	-	-	-	-	-	-
84	382 Computer Hardware	302	-	-	-	-	-	-	-	-	-	-	-	-
85	383 Computer Software	302	-	-	-	-	-	-	-	-	-	-	-	-
86	384 Communication Equipment	302	-	-	-	-	-	-	-	-	-	-	-	-
87	385 Misc Regional Transmission & Market Operation Plant	302	-	-	-	-	-	-	-	-	-	-	-	-
88	386 Asset Retirement Costs for Regional Transmission & Marke	302	-	-	-	-	-	-	-	-	-	-	-	-
89	Total		-	-	-	-	-	-	-	-	-	-	-	-
90														
91	General Plant													
92	389 Land & Land Rights	305	-	-	-	-	-	-	-	-	-	-	-	-
93	390 Structures & Improvements	305	-	-	-	-	-	-	-	-	-	-	-	-
94	391 Office Furniture & Equipment	305	-	-	-	-	-	-	-	-	-	-	-	-
95	392 Transportation Equipment	305	-	-	-	-	-	-	-	-	-	-	-	-
96	393 Stores Equipment	305	-	-	-	-	-	-	-	-	-	-	-	-
97	394 Tools, Shop & Garage Equipment	305	-	-	-	-	-	-	-	-	-	-	-	-
98	395 Laboratory Equipment	305	-	-	-	-	-	-	-	-	-	-	-	-
99	396 Power Operated Equipment	305	-	-	-	-	-	-	-	-	-	-	-	-
100	397 Communication Equipment	305	-	-	-	-	-	-	-	-	-	-	-	-
101	398 Miscellaneous Equipment	305	-	-	-	-	-	-	-	-	-	-	-	-
102	399 Other Tangible Property	305	-	-	-	-	-	-	-	-	-	-	-	-
103	399.1 Asset Retirement Costs for General Plant	305	-	-	-	-	-	-	-	-	-	-	-	-
104	Total		-	-	-	-	-	-	-	-	-	-	-	-
105														
106	Total Electric Plant		-	-	-	-	-	-	-	-	-	0.00%	0.00%	-
107	Investment Ratio													

Note: Data from FERC Form 1 and company's books and records

	o	p	q	r	s	t	u	v	w	x	y	z	aa
	BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER				
	AF	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans		SPP Trans	ERCOT Trans	Total
108													
109		-	-	-	-	-	-	-	-	-			
110													
111		-	-	-	-	-	-	-	-	-	-	-	-
112		-	-	-	-	-	-	-	-	-	-	-	-
113		-	-	-	-	-	-	-	-	-	-	-	-
114													
115													
116		-	-	-	-	-	-	-	-	-	-	-	-
117		-	-	-	-	-	-	-	-	-	-	-	-
118		-	-	-	-	-	-	-	-	-	-	-	-
119	213	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
120													
121		-	-	-	-	-	-	-	-	-	-	-	-
122	214	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
123													
124		-	-	-	-	-	-	-	-	-	-	-	-
125		-	-	-	-	-	-	-	-	-	-	-	-
126		-	-	-	-	-	-	-	-	-	-	-	-
127	215	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
128													
129		-	-	-	-	-	-	-	-	-	-	-	-
130	216	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
131													
132		-	-	-	-	-	-	-	-	-	-	-	-
133	217	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	

Golden Spread Electric Cooperative
Summary 12/31/2015 Operating Expenses

Note: Data from FERC Form 1 and company's books and records

	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q	r	s	t																		
																					BIG COUNTRY					GREENBELT		SOUTH PLAINS		New SFA		OTHER		SPP		ERCOT		Total
																					Form 1 Total	AF	SFA Total	SFA Total	SFA Total	SFA Total	AF	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT			
1 Steam Power Generation - Operation																																						
2 500 Operation Supervision & Eng	p320, L4	101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-																		
3 501 Fuel	p320, L5	101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-																		
4 502 Steam Expenses	p320, L6	101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-																		
5 503 Steam from Other Sources	p320, L7	101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-																		
6 504 Less Steam Transferred-Cr	p320, L8	101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-																		
7 505 Electric Expenses	p320, L9	101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-																		
8 506 Misc Steam Power Expenses	p320, L10	101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-																		
9 507 Rents	p320, L11	101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-																		
10 509 Allowances	p320, L12	101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-																		
11 Total																																						
12																																						
13 Steam Power Generation - Maintenance																																						
14 510 Maintenance Supervision & Eng	p320, L15	101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-																		
15 511 Maintenance of Structures	p320, L16	101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-																		
16 512 Maintenance of Boiler Plant	p320, L17	101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-																		
17 513 Maintenance of Electric Plant	p320, L18	101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-																		
18 514 Maintenance of Misc Steam Plant	p320, L19	101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-																		
19 Total																																						
20																																						
21 Total Steam Power Generation O&M Expenses																																						
22																																						
23																																						
24 Other Power Generation - Operation																																						
25 546 Operation Supervision & Eng	p321, L62	101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-																		
26 547 Fuel	p321, L63	101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-																		
27 548 Generation Expense	p321, L64	101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-																		
28 549 Misc Other Power Generation Expenses	p321, L65	101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-																		
29 550 Rents	p321, L66	101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-																		
30 Total																																						
31																																						
32																																						
33 Other Power Generation - Maintenance																																						
34 551 Maintenance Supervision & Eng	p321, L69	101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-																		
35 552 Maintenance of Structures	p321, L70	101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-																		
36 553 Maintenance of Generating & Electric Plant	p321, L71	101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-																		
37 554 Maintenance of Misc Other Power Generation Plant	p321, L72	101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-																		
38 Total																																						
39																																						
40																																						
41 Total Other Power Generation O&M Expenses																																						
42																																						
43																																						
44 Other Power Supply Expense																																						
45 555 Purchased Power	p321, L76	101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-																		
46 556 SCADA	p321, L77 - L47	102	-	-	-	-	-	204	-	-	-	-	-	-	-	-	-	-	-	-																		
47 556 Load Control		101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-																		
48 557 Other Expense (Letter of Credit)	p321, L78	101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-																		
49 Total																																						
50																																						

Golden Spread Electric Cooperative
Summary 12/31/2015 Operating Expenses

Note: Data from FERC Form 1 and company's books and records

	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q	r	s	t																
																					BIG COUNTRY					GREENBELT		SOUTH PLAINS		New SFA		OTHER		SPP	ERCOT	Total
																					Form 1 Total	AF	SFA Total	SFA Total	SFA Total	SFA Total	AF	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT			
51																																				
52	Transmission Expenses - Operation																																			
53	560 Operation Supervision & Eng	p321,183	-	102	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																
54	560 SFA Operation Supervision & Eng SFA		-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																
55	561.1 Load Dispatch - Reliability	p321,185	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																
56	561.1 SFA Load Dispatch - Reliability SFA		-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																
57	561.2 Load Dispatch - Monitor/Operate Trans System	p321,186	-	102	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																
58	561.2 SFA Load Dispatch - Monitor/Operate Trans System SFA		-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																
59	561.3 Load Dispatch - Trans Service & Scheduling	p321,187	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																
60	561.3 SFA Load Dispatch - Trans Service & Scheduling SFA		-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																
61	561.4 Scheduling, System Control, & Dispatch Services	p321,188	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																
62	561.4 SFA Scheduling, System Control, & Dispatch Services SFA		-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																
63	561.5 Reliability, Planning, & Standards Development	p321,189	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																
64	561.5 SFA Reliability, Planning, & Standards Development SFA		-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																
65	561.6 Transmission Service Studies	p321,190	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																
66	561.6 SFA Transmission Service Studies SFA		-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																
67	561.7 Generation Interconnection Studies	p321,191	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																
68	561.7 SFA Generation Interconnection Studies SFA		-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																
69	561.8 Reliability, Planning, & Standards Development Services	p321,192	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																
70	561.8 SFA Reliability, Planning, & Standards Development Services SFA		-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																
71	562 Station Expense	p321,193	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																
72	562 SFA Station Expense SFA		-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																
73	563 Overhead Lines Expenses	p321,194	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																
74	563 SFA Overhead Lines Expenses SFA		-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																
75	564 Underground Lines Expenses	p321,195	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																
76	564 SFA Underground Lines Expenses SFA		-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																
77	565 Transmission by Others	p321,196	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																
78	565 SFA Transmission by Others SFA		-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																
79	566 Misc Trans Expenses	p321,197	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																
80	566 SFA Misc Trans Expenses SFA		-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																
81	567 Rents	p321,198	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																
82	567 SFA Rents SFA		-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																
83	Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																
84																																				
85	Transmission Expenses - Maintenance																																			
86	568 Maintenance Supervision & Eng	p321,1101	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																
87	568 SFA Maintenance Supervision & Eng SFA		-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																
88	569 Maintenance of Structures	p321,1102	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																
89	569 SFA Maintenance of Structures SFA		-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																
90	569.1 Maintenance of Computer Hardware	p321,1103	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																
91	569.1 SFA Maintenance of Computer Hardware SFA		-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																
92	569.2 Maintenance of Computer Software	p321,1104	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																
93	569.2 SFA Maintenance of Computer Software SFA		-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																
94	569.3 Maintenance of Communication Equipment	p321,1105	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																
95	569.3 SFA Maintenance of Communication Equipment SFA		-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																
96	569.4 Maintenance of Misc Regional Trans Plant	p321,1106	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																
97	569.4 SFA Maintenance of Misc Regional Trans Plant SFA		-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																
98	570 Maintenance Station Equipment	p321,1107	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																
99	570 SFA Maintenance Station Equipment SFA		-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																
100	571 Maintenance OH Lines	p321,1108	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																
101	571 SFA Maintenance OH Lines SFA		-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																
102	572 Maintenance of Underground Lines	p321,1109	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																
103	572 SFA Maintenance of Underground Lines SFA		-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																
104	573 Maintenance of Misc Trans Plant	p321,1110	-	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																
105	573 SFA Maintenance of Misc Trans Plant SFA		-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																
106	Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																
107																																				
108																																				
109	Total Transmission O&M Expenses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																

Golden Spread Electric Cooperative
Summary 12/31/2015 Operating Expenses

Note: Data from FERC Form 1 and company's books and records

	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q	r	s	t																		
																					BIG COUNTRY					GREENBELT		SOUTH PLAINS		New SFA		OTHER		SPP		ERCOT		Total
																					Form 1 Total	AF	SFA Total	SFA Total	SFA Total	SFA Total			SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT		
110																																						
111	Regional Market Expenses - Operation																																					
112	575.1		101	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-	-																	
113	575.2		101	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-	-																	
114	575.3		101	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-	-																	
115	575.4		101	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-	-																	
116	575.5		101	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-	-																	
117	575.6		101	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-	-																	
118	575.7		101	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-	-																	
119	575.8		101	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-	-																	
120				-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-																	
121				-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-																	
122	Regional Market Expenses - Maintenance																																					
123	576.1		101	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-	-																	
124	576.2		101	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-	-																	
125	576.3		101	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-	-																	
126	576.4		101	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-	-																	
127	576.5		101	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-	-																	
128				-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-																	
129				-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-																	
130	Total Regional Market O&M Expenses																																					
131				-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-																	
132	Distribution Expenses - Operation																																					
133	580		101	-	-	-	-	203	-	-	-	-	-	-	-	-	-	-	-	-	-																	
134	580 SFA		100	-	-	-	-	203	-	-	-	-	-	-	-	-	-	-	-	-	-																	
135	581		101	-	-	-	-	203	-	-	-	-	-	-	-	-	-	-	-	-	-																	
136	582 SFA		100	-	-	-	-	203	-	-	-	-	-	-	-	-	-	-	-	-	-																	
137	582		101	-	-	-	-	203	-	-	-	-	-	-	-	-	-	-	-	-	-																	
138	582 SFA		100	-	-	-	-	203	-	-	-	-	-	-	-	-	-	-	-	-	-																	
139	583		101	-	-	-	-	203	-	-	-	-	-	-	-	-	-	-	-	-	-																	
140	583 SFA		100	-	-	-	-	203	-	-	-	-	-	-	-	-	-	-	-	-	-																	
141	584		101	-	-	-	-	203	-	-	-	-	-	-	-	-	-	-	-	-	-																	
142	584 SFA		100	-	-	-	-	203	-	-	-	-	-	-	-	-	-	-	-	-	-																	
143	585		101	-	-	-	-	203	-	-	-	-	-	-	-	-	-	-	-	-	-																	
144	586		101	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-	-																	
145	587		101	-	-	-	-	203	-	-	-	-	-	-	-	-	-	-	-	-	-																	
146	588		101	-	-	-	-	203	-	-	-	-	-	-	-	-	-	-	-	-	-																	
147	589		101	-	-	-	-	203	-	-	-	-	-	-	-	-	-	-	-	-	-																	
148				-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-																	
149				-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-																	
150	Distribution Expenses - Maintenance																																					
151	590		101	-	-	-	-	203	-	-	-	-	-	-	-	-	-	-	-	-	-																	
152	590 SFA		100	-	-	-	-	203	-	-	-	-	-	-	-	-	-	-	-	-	-																	
153	591		101	-	-	-	-	203	-	-	-	-	-	-	-	-	-	-	-	-	-																	
154	592 SFA		100	-	-	-	-	203	-	-	-	-	-	-	-	-	-	-	-	-	-																	
155	592		101	-	-	-	-	203	-	-	-	-	-	-	-	-	-	-	-	-	-																	
156	592 SFA		100	-	-	-	-	203	-	-	-	-	-	-	-	-	-	-	-	-	-																	
157	593		101	-	-	-	-	203	-	-	-	-	-	-	-	-	-	-	-	-	-																	
158	593 SFA		100	-	-	-	-	203	-	-	-	-	-	-	-	-	-	-	-	-	-																	
159	594		101	-	-	-	-	203	-	-	-	-	-	-	-	-	-	-	-	-	-																	
160	594 SFA		100	-	-	-	-	203	-	-	-	-	-	-	-	-	-	-	-	-	-																	
161	595		101	-	-	-	-	203	-	-	-	-	-	-	-	-	-	-	-	-	-																	
162	595 SFA		100	-	-	-	-	203	-	-	-	-	-	-	-	-	-	-	-	-	-																	
163	596		101	-	-	-	-	203	-	-	-	-	-	-	-	-	-	-	-	-	-																	
164	597		101	-	-	-	-	203	-	-	-	-	-	-	-	-	-	-	-	-	-																	
165	598		101	-	-	-	-	203	-	-	-	-	-	-	-	-	-	-	-	-	-																	
166				-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-																	
167				-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-																	
168	Total Distribution O&M Expenses																																					
169				-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-																	

Golden Spread Electric Cooperative
 Summary 12/31/2015 Operating Expenses

Note: Data from FERC Form 1 and company's books and records

	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q	r	s	t																
																					BIG COUNTRY					GREENBELT		SOUTH PLAINS		New SFA		OTHER		SPP	ERCOT	Total
																					Form 1 Total	AF	SFA Total	SFA Total	SFA Total	SFA Total	AF	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT			
170 Customer Accounts Expenses																																				
171 901 Supervision	p322, L159	101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-	-															
172 902 Meter Reading Expenses	p322, L160	101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-	-															
173 903 Customer Records & Collection Expenses	p322, L161	101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-	-															
174 904 Uncollectible Accounts	p322, L162	101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-	-															
175 905 Misc Customer Accounts Expenses	p322, L163	101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-	-															
176 Total	-	101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-	-															
177																																				
178 Customer Service & Informational Expenses																																				
179 907 Supervision	p323, L167	101	-	-	-	-	-	201	-	-	-	-	-	-	-	-	-	-	-	-	-															
180 908 Meter Reading Expenses	p323, L168	101	-	-	-	-	-	201	-	-	-	-	-	-	-	-	-	-	-	-	-															
181 909 Customer Records & Collection Expenses	p323, L169	101	-	-	-	-	-	201	-	-	-	-	-	-	-	-	-	-	-	-	-															
182 910 Uncollectible Accounts	p323, L170	101	-	-	-	-	-	201	-	-	-	-	-	-	-	-	-	-	-	-	-															
183 Total	-	101	-	-	-	-	-	201	-	-	-	-	-	-	-	-	-	-	-	-	-															
184																																				
185 Sales Expenses																																				
186 911 Supervision	p323, L174	101	-	-	-	-	-	201	-	-	-	-	-	-	-	-	-	-	-	-	-															
187 912 Demonstrating & Selling	p323, L175	101	-	-	-	-	-	201	-	-	-	-	-	-	-	-	-	-	-	-	-															
188 913 Advertising Expenses	p323, L176	101	-	-	-	-	-	201	-	-	-	-	-	-	-	-	-	-	-	-	-															
189 916 Misc Sales Expenses	p323, L177	101	-	-	-	-	-	201	-	-	-	-	-	-	-	-	-	-	-	-	-															
190 Total	-	101	-	-	-	-	-	201	-	-	-	-	-	-	-	-	-	-	-	-	-															
191																																				
192 Administrative & General Expenses - Operation																																				
193 920 Admin & Gen Salaries	p323, L181	101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-	-															
194 921 Office Supplies	p323, L182	101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-	-															
195 922 Credits for transfer	p323, L183	101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-	-															
196 923 Outside Services	p323, L184	101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-	-															
197 924 Property Insurance	p323, L185 - L42	101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-	-															
198 924 SFA Property Insurance SFA	-	100	-	-	-	-	-	205	-	-	-	-	-	-	-	-	-	-	-	-	-															
199 925 Injuries & Damages	p323, L186	101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-	-															
200 926 Employee Pensions & Benefits	p323, L187	101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-	-															
201 927 Franchise Requirements	p323, L188	101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-	-															
202 928 Regulatory Commission Expenses	p323, L189	101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-	-															
203 929 Less Duplicate Charges	p323, L190	101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-	-															
204 930.1 General Advertising	p323, L191	101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-	-															
205 930.2 Miscellaneous General	p323, L192	101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-	-															
206 931 Rents	p323, L193	101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-	-															
207 Total	-	101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-	-															
208																																				
209 Administrative & General Expenses - Maintenance																																				
210 935 Maintenance of General Plant	p323, L196	101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-	-															
211 Total	-	101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-	-															
212																																				
213 Total Administrative & General O&M Expenses before Allocation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-															
214																																				
215 A&G Transmission & SFA Allocation	company books	102	-	-	-	-	-	204	-	-	-	-	-	-	-	-	-	-	-	-	-															
216 Remaining A&G Less Allocations	-	101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-	-															
217																																				
218 Total Administrative & General O&M Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-															
219																																				
220 Total Electric Operations & Maint Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-															
221																																				

Golden Spread Electric Cooperative
Summary 12/31/2015 Operating Expenses

Note: Data from FERC Form 1 and company's books and records

	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q	r	s	t																		
																					BIG COUNTRY					GREENBELT		SOUTH PLAINS		New SFA		OTHER		SPP		ERCOT		Total
																					Form 1 Total	AF	SFA Total	SFA Total	SFA Total	SFA Total	AF	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	
223 Depreciation																																						
223 Intangible Plant	p336, L1	-	101	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-																		
224 Steam Production Plant	p336, L2	-	101	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-																		
225 Other Production Plant	p336, L6	-	101	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-																		
226 Transmission Plant	p336, L7	-	101	-	-	-	-	204	-	-	-	-	-	-	-	-	-	-	-	-																		
227 Transmission Plant SFA		-	100	-	-	-	-	202	-	-	-	-	-	-	-	-	-	-	-	-																		
228 SCADA GSEC		-	102	-	-	-	-	204	-	-	-	-	-	-	-	-	-	-	-	-																		
229 Distribution Plant	p336, L8	-	101	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-																		
230 Distribution Plant SFA		-	100	-	-	-	-	203	-	-	-	-	-	-	-	-	-	-	-	-																		
231 Regional Transmission & Market Operation	p336, L9	-	101	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-																		
232 General Plant	p336, L10	-	101	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-																		
233 General Plant Trans & SFA Allocation	company books	-	106	-	-	-	-	204	-	-	-	-	-	-	-	-	-	-	-	-																		
234 Amortization Regulatory Debits	p114, L12	-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																		
235 Amortization Regulatory Credits	p114, L13	-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																		
236 Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																		
237		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																		
238 Taxes Other Than Income Taxes																																						
239 SFA Taxes	company books	-	100	-	-	-	-	205	-	-	-	-	-	-	-	-	-	-	-	-																		
240 Common Taxes	company books	-	106	-	-	-	-	204	-	-	-	-	-	-	-	-	-	-	-	-																		
241 Transmission Taxes	company books	-	102	-	-	-	-	204	-	-	-	-	-	-	-	-	-	-	-	-																		
242 Other Taxes	company books	-	101	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-																		
243 Total	p114, L14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																		
244		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																		
245 Total Utility Operating Expenses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																		
246		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																		
247 Interest Expense																																						
248 SFA Interest	company books	-	100	-	-	-	-	205	-	-	-	-	-	-	-	-	-	-	-	-																		
249 Common Interest	company books	-	106	-	-	-	-	201	-	-	-	-	-	-	-	-	-	-	-	-																		
250 Transmission Interest	company books	-	101	-	-	-	-	204	-	-	-	-	-	-	-	-	-	-	-	-																		
251 Other Interest	company books	-	101	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-																		
252 Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																		
253		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																		
254 Margin																																						
255 SFA Margin		-	-	-	-	-	-	205	-	-	-	-	-	-	-	-	-	-	-	-																		
256		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																		
257 Total Revenue Requirement		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																		
258 Total Revenue Requirement less Margin		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																		
259 Operating Expenses w/o A&G		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																		
260 Operating Expenses w/o A&G Ratio		-	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-																		
261		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																		
262 Transmission O&M Expenses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																		
263 Less 560		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																		
264 Transmission O&M Expenses w/o 560		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																		
265 Transmission O&M Expenses w/o 560 Ratio		0.00%	104	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-	-	-																		
266 Less 565		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																		
267 Transmission O&M Expenses w/o 560 and 565		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																		
268 Transmission O&M Expenses w/o 560 and 565 Ratio		0.00%	105	0.00%	0.00%	0.00%	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-	-	-																		
269		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																		
270		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																		
271 Debt Service																																						
272 Principal		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																		
273 Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																		
274 Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																		
275 DSC		-	1.5	1.5	1.5	1.5	-	-	-	-	-	-	-	-	-	-	-	-	-	-																		
276 Cash Before DS		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																		
277 Less: Depreciation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																		
278 Less: Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																		
279 Margin		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																		

Note: Reference FERC Form 1 page 450.1 Footnote Data
Note: The DSC will remain fixed at 1.5 until a FPA Section 205 filing

Note: Data from FERC Form 1 and company's books and records

u	v	w	x	y	z	aa	ab	ac	ad	ae	af	ag
		BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER		
AF	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans		SPP Trans	ERCOT Trans	Total
----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
1	Steam Power Generation - Operation											
2	500	Operation Supervision & Eng	302	-	-	-	-	-	-	-	-	-
3	501	Fuel	302	-	-	-	-	-	-	-	-	-
4	502	Steam Expenses	302	-	-	-	-	-	-	-	-	-
5	503	Steam from Other Sources	302	-	-	-	-	-	-	-	-	-
6	504	Less Steam Transferred-Cr	302	-	-	-	-	-	-	-	-	-
7	505	Electric Expenses	302	-	-	-	-	-	-	-	-	-
8	506	Misc Steam Power Expenses	302	-	-	-	-	-	-	-	-	-
9	507	Rents	302	-	-	-	-	-	-	-	-	-
10	509	Allowances	302	-	-	-	-	-	-	-	-	-
11		Total		-	-	-	-	-	-	-	-	-
12	Steam Power Generation - Maintenance											
13	Steam Power Generation - Maintenance											
14	510	Maintenance Supervision & Eng	302	-	-	-	-	-	-	-	-	-
15	511	Maintenance of Structures	302	-	-	-	-	-	-	-	-	-
16	512	Maintenance of Boiler Plant	302	-	-	-	-	-	-	-	-	-
17	513	Maintenance of Electric Plant	302	-	-	-	-	-	-	-	-	-
18	514	Maintenance of Misc Steam Plant	302	-	-	-	-	-	-	-	-	-
19		Total		-	-	-	-	-	-	-	-	-
20				-	-	-	-	-	-	-	-	-
21		Total Steam Power Generation O&M Expenses		-	-	-	-	-	-	-	-	-
22	Other Power Generation - Operation											
23	Other Power Generation - Operation											
24	Other Power Generation - Operation											
25	546	Operation Supervision & Eng	302	-	-	-	-	-	-	-	-	-
26	547	Fuel	302	-	-	-	-	-	-	-	-	-
27	548	Generation Expense	302	-	-	-	-	-	-	-	-	-
28	549	Misc Other Power Generation Expenses	302	-	-	-	-	-	-	-	-	-
29	550	Rents	302	-	-	-	-	-	-	-	-	-
30		Total		-	-	-	-	-	-	-	-	-
31	Other Power Generation - Maintenance											
32	Other Power Generation - Maintenance											
33	Other Power Generation - Maintenance											
34	551	Maintenance Supervision & Eng	302	-	-	-	-	-	-	-	-	-
35	552	Maintenance of Structures	302	-	-	-	-	-	-	-	-	-
36	553	Maintenance of Generating & Electric Plant	302	-	-	-	-	-	-	-	-	-
37	554	Maintenance of Misc Other Power Generation Plant	302	-	-	-	-	-	-	-	-	-
38		Total		-	-	-	-	-	-	-	-	-
39	Other Power Generation O&M Expenses											
40	Other Power Generation O&M Expenses											
41	Other Power Generation O&M Expenses											
42				-	-	-	-	-	-	-	-	-
43	Other Power Supply Expense											
44	Other Power Supply Expense											
45	555	Purchased Power	302	-	-	-	-	-	-	-	-	-
46	556	SCADA	305	-	-	-	-	-	-	-	-	-
47	556	Load Control	302	-	-	-	-	-	-	-	-	-
48	557	Other Expense (Letter of Credit)	302	-	-	-	-	-	-	-	-	-
49		Total		-	-	-	-	-	-	-	-	-
50				-	-	-	-	-	-	-	-	-

Note: Data from FERC Form 1 and company's books and records

	u	v	w	x	y	z	aa	ab	ac	ad	ae	af	ag
	BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER		SPP Trans	ERCOT Trans	Total
AF	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans					
51													
52	Transmission Expenses - Operation												
53	560												
54	560 SFA												
55	561.1												
56	561.1 SFA												
57	561.2												
58	561.2 SFA												
59	561.3												
60	561.3 SFA												
61	561.4												
62	561.4 SFA												
63	561.5												
64	561.5 SFA												
65	561.6												
66	561.6 SFA												
67	561.7												
68	561.7 SFA												
69	561.8												
70	561.8 SFA												
71	562												
72	562 SFA												
73	563												
74	563 SFA												
75	564												
76	564 SFA												
77	565												
78	565 SFA												
79	566												
80	566 SFA												
81	567												
82	567 SFA												
83	Total												
84	Transmission Expenses - Maintenance												
85	568												
86	568 SFA												
87	569												
88	569 SFA												
89	569.1												
90	569.1 SFA												
91	569.2												
92	569.2 SFA												
93	569.3												
94	569.3 SFA												
95	569.4												
96	569.4 SFA												
97	570												
98	570 SFA												
99	571												
100	571 SFA												
101	572												
102	572 SFA												
103	573												
104	573 SFA												
105	574												
106	574 SFA												
107	Total												
108	Total Transmission O&M Expenses												
109													

Note: Data from FERC Form 1 and company's books and records

	u	v	w	x	y	z	aa	ab	ac	ad	ae	af	ag
	BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER		SPP Trans	ERCOT Trans	Total
AF	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans			
110													
111	Regional Market Expenses - Operation												
111 575.1	302	-	-	-	-	-	-	-	-	-	-	-	-
113 575.2	302	-	-	-	-	-	-	-	-	-	-	-	-
114 575.3	302	-	-	-	-	-	-	-	-	-	-	-	-
115 575.4	302	-	-	-	-	-	-	-	-	-	-	-	-
116 575.5	302	-	-	-	-	-	-	-	-	-	-	-	-
117 575.6	302	-	-	-	-	-	-	-	-	-	-	-	-
118 575.7	302	-	-	-	-	-	-	-	-	-	-	-	-
119 575.8	302	-	-	-	-	-	-	-	-	-	-	-	-
120		-	-	-	-	-	-	-	-	-	-	-	-
121													
122	Regional Market Expenses - Maintenance												
123 576.1	302	-	-	-	-	-	-	-	-	-	-	-	-
124 576.2	302	-	-	-	-	-	-	-	-	-	-	-	-
125 576.3	302	-	-	-	-	-	-	-	-	-	-	-	-
126 576.4	302	-	-	-	-	-	-	-	-	-	-	-	-
127 576.5	302	-	-	-	-	-	-	-	-	-	-	-	-
128		-	-	-	-	-	-	-	-	-	-	-	-
129													
130		-	-	-	-	-	-	-	-	-	-	-	-
131	Total Regional Market O&M Expenses												
132	Distribution Expenses - Operation												
133 580	301	-	-	-	-	-	-	-	-	-	-	-	-
134 580 SFA	301	-	-	-	-	-	-	-	-	-	-	-	-
135 581	301	-	-	-	-	-	-	-	-	-	-	-	-
136 581 SFA	301	-	-	-	-	-	-	-	-	-	-	-	-
137 582	301	-	-	-	-	-	-	-	-	-	-	-	-
138 582 SFA	301	-	-	-	-	-	-	-	-	-	-	-	-
139 583	302	-	-	-	-	-	-	-	-	-	-	-	-
140 583 SFA	302	-	-	-	-	-	-	-	-	-	-	-	-
141 584	302	-	-	-	-	-	-	-	-	-	-	-	-
142 584 SFA	302	-	-	-	-	-	-	-	-	-	-	-	-
143 585	302	-	-	-	-	-	-	-	-	-	-	-	-
144 586	302	-	-	-	-	-	-	-	-	-	-	-	-
145 587	302	-	-	-	-	-	-	-	-	-	-	-	-
146 588	302	-	-	-	-	-	-	-	-	-	-	-	-
147 589	302	-	-	-	-	-	-	-	-	-	-	-	-
148		-	-	-	-	-	-	-	-	-	-	-	-
149													
150	Distribution Expenses - Maintenance												
151 590	301	-	-	-	-	-	-	-	-	-	-	-	-
152 590 SFA	301	-	-	-	-	-	-	-	-	-	-	-	-
153 591	301	-	-	-	-	-	-	-	-	-	-	-	-
154 591 SFA	301	-	-	-	-	-	-	-	-	-	-	-	-
155 592	301	-	-	-	-	-	-	-	-	-	-	-	-
156 592 SFA	301	-	-	-	-	-	-	-	-	-	-	-	-
157 593	302	-	-	-	-	-	-	-	-	-	-	-	-
158 593 SFA	302	-	-	-	-	-	-	-	-	-	-	-	-
159 594	302	-	-	-	-	-	-	-	-	-	-	-	-
160 594 SFA	302	-	-	-	-	-	-	-	-	-	-	-	-
161 595	302	-	-	-	-	-	-	-	-	-	-	-	-
162 595 SFA	302	-	-	-	-	-	-	-	-	-	-	-	-
163 596	302	-	-	-	-	-	-	-	-	-	-	-	-
164 597	302	-	-	-	-	-	-	-	-	-	-	-	-
165 598	302	-	-	-	-	-	-	-	-	-	-	-	-
166		-	-	-	-	-	-	-	-	-	-	-	-
167													
168		-	-	-	-	-	-	-	-	-	-	-	-
169													

Note: Data from FERC Form 1 and company's books and records

	u	v	w	x	y	z	aa	ab	ac	ad	ae	af	ag
	BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER		SPP Trans	ERCOT Trans	Total
AF	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans					
170	Customer Accounts Expenses												
171 901	Supervision	302	-	-	-	-	-	-	-	-	-	-	-
172 902	Meter Reading Expenses	302	-	-	-	-	-	-	-	-	-	-	-
173 903	Customer Records & Collection Expenses	302	-	-	-	-	-	-	-	-	-	-	-
174 904	Uncollectible Accounts	302	-	-	-	-	-	-	-	-	-	-	-
175 905	Misc Customer Accounts Expenses	302	-	-	-	-	-	-	-	-	-	-	-
176	Total	302	-	-	-	-	-	-	-	-	-	-	-
177													
178	Customer Service & Informational Expenses												
179 907	Supervision	302	-	-	-	-	-	-	-	-	-	-	-
180 908	Meter Reading Expenses	302	-	-	-	-	-	-	-	-	-	-	-
181 909	Customer Records & Collection Expenses	302	-	-	-	-	-	-	-	-	-	-	-
182 910	Uncollectible Accounts	302	-	-	-	-	-	-	-	-	-	-	-
183	Total	302	-	-	-	-	-	-	-	-	-	-	-
184													
185	Sales Expenses												
186 911	Supervision	302	-	-	-	-	-	-	-	-	-	-	-
187 912	Demonstrating & Selling	302	-	-	-	-	-	-	-	-	-	-	-
188 913	Advertising Expenses	302	-	-	-	-	-	-	-	-	-	-	-
189 916	Misc Sales Expenses	302	-	-	-	-	-	-	-	-	-	-	-
190	Total	302	-	-	-	-	-	-	-	-	-	-	-
191													
192	Administrative & General Expenses - Operation												
193 920	Admin & Gen Salaries	306	-	-	-	-	-	-	-	-	-	-	-
194 921	Office Supplies	306	-	-	-	-	-	-	-	-	-	-	-
195 922	Credits for transfer	306	-	-	-	-	-	-	-	-	-	-	-
196 923	Outside Services	306	-	-	-	-	-	-	-	-	-	-	-
197 924	Property Insurance	306	-	-	-	-	-	-	-	-	-	-	-
198 924 SFA	Property Insurance SFA	305	-	-	-	-	-	-	-	-	-	-	-
199 925	Injuries & Damages	306	-	-	-	-	-	-	-	-	-	-	-
200 926	Employee Pensions & Benefits	306	-	-	-	-	-	-	-	-	-	-	-
201 927	Franchise Requirements	306	-	-	-	-	-	-	-	-	-	-	-
202 928	Regulatory Commission Expenses	306	-	-	-	-	-	-	-	-	-	-	-
203 929	Less Duplicate Charges	306	-	-	-	-	-	-	-	-	-	-	-
204 930.1	General Advertising	306	-	-	-	-	-	-	-	-	-	-	-
205 930.2	Miscellaneous General	306	-	-	-	-	-	-	-	-	-	-	-
206 931	Rents	306	-	-	-	-	-	-	-	-	-	-	-
207	Total	306	-	-	-	-	-	-	-	-	-	-	-
208													
209	Administrative & General Expenses - Maintenance												
210 935	Maintenance of General Plant	306	-	-	-	-	-	-	-	-	-	-	-
211	Total	306	-	-	-	-	-	-	-	-	-	-	-
212													
213	Total Administrative & General O&M Expenses before Allocation												
214													
215	A&G Transmission & SFA Allocation	306	-	-	-	-	-	-	-	-	-	-	-
216	Remaining A&G Less Allocations	306	-	-	-	-	-	-	-	-	-	-	-
217													
218	Total Administrative & General O&M Expenses		-	-	-	-	-	-	-	-	-	-	-
219													
220	Total Electric Operations & Maint Expense		-	-	-	-	-	-	-	-	-	-	-
221													

Note: Data from FERC Form 1 and company's books and records

	u	v	w	x	y	z	aa	ab	ac	ad	ae	af	ag
	BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER				
AF	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans			SPP Trans	ERCOT Trans	Total
222	Depreciation												
223	Intangible Plant	306	-	-	-	-	-	-	-	-	-	-	-
224	Steam Production Plant	306	-	-	-	-	-	-	-	-	-	-	-
225	Other Production Plant	306	-	-	-	-	-	-	-	-	-	-	-
226	Transmission Plant	306	-	-	-	-	-	-	-	-	-	-	-
227	Transmission Plant SFA	300	-	-	-	-	-	-	-	-	-	-	-
228	SCADA G5EC	305	-	-	-	-	-	-	-	-	-	-	-
229	Distribution Plant	306	-	-	-	-	-	-	-	-	-	-	-
230	Distribution Plant SFA	301	-	-	-	-	-	-	-	-	-	-	-
231	Regional Transmission & Market Operation	306	-	-	-	-	-	-	-	-	-	-	-
232	General Plant	306	-	-	-	-	-	-	-	-	-	-	-
233	General Plant Trans & SFA Allocation	306	-	-	-	-	-	-	-	-	-	-	-
234	Amortization Regulatory Debits		-	-	-	-	-	-	-	-	-	-	-
235	Amortization Regulatory Credits		-	-	-	-	-	-	-	-	-	-	-
236	Total		-	-	-	-	-	-	-	-	-	-	-
237			-	-	-	-	-	-	-	-	-	-	-
238	Taxes Other Than Income Taxes												
239	SFA Taxes	305	-	-	-	-	-	-	-	-	-	-	-
240	Common Taxes	300	-	-	-	-	-	-	-	-	-	-	-
241	Transmission Taxes	300	-	-	-	-	-	-	-	-	-	-	-
242	Other Taxes	300	-	-	-	-	-	-	-	-	-	-	-
243	Total		-	-	-	-	-	-	-	-	-	-	-
244			-	-	-	-	-	-	-	-	-	-	-
245	Total Utility Operating Expenses		-	-	-	-	-	-	-	-	-	-	-
246			-	-	-	-	-	-	-	-	-	-	-
247	Interest Expense												
248	SFA Interest	305	-	-	-	-	-	-	-	-	-	-	-
249	Common Interest	300	-	-	-	-	-	-	-	-	-	-	-
250	Transmission Interest	300	-	-	-	-	-	-	-	-	-	-	-
251	Other Interest	300	-	-	-	-	-	-	-	-	-	-	-
252	Total		-	-	-	-	-	-	-	-	-	-	-
253			-	-	-	-	-	-	-	-	-	-	-
254	Margin												
255	SFA Margin	305	-	-	-	-	-	-	-	-	-	-	-
256			-	-	-	-	-	-	-	-	-	-	-
257	Total Revenue Requirement		-	-	-	-	-	-	-	-	-	-	-
258	Total Revenue Requirement less Margin		-	-	-	-	-	-	-	-	-	-	-
259	Operating Expenses w/o A&G		-	-	-	-	-	-	-	-	-	-	-
260	Operating Expenses w/o A&G Ratio		-	-	-	-	-	-	-	-	-	-	-
261			-	-	-	-	-	-	-	-	-	-	-
262	Transmission O&M Expenses		-	-	-	-	-	-	-	-	-	-	-
263	Less 560		-	-	-	-	-	-	-	-	-	-	-
264	Transmission O&M Expenses w/o 560		-	-	-	-	-	-	-	-	-	-	-
265	Transmission O&M Expenses w/o 560 Ratio		-	-	-	-	-	-	-	-	-	-	-
266	Less 565		-	-	-	-	-	-	-	-	-	-	-
267	Transmission O&M Expenses w/o 560 and 565		-	-	-	-	-	-	-	-	-	-	-
268	Transmission O&M Expenses w/o 560 and 565 Ratio		-	-	-	-	-	-	-	-	-	-	-
269			-	-	-	-	-	-	-	-	-	-	-
270			-	-	-	-	-	-	-	-	-	-	-
271	Debt Service												
272	Principal		-	-	-	-	-	-	-	-	-	-	-
273	Interest		-	-	-	-	-	-	-	-	-	-	-
274	Total		-	-	-	-	-	-	-	-	-	-	-
275	DSC		-	-	-	-	-	-	-	-	-	-	-
276	Cash Before DS		-	-	-	-	-	-	-	-	-	-	-
277	Less: Depreciation		-	-	-	-	-	-	-	-	-	-	-
278	Less: Interest		-	-	-	-	-	-	-	-	-	-	-
279	Margin		-	-	-	-	-	-	-	-	-	-	-

Note: Reference FERC Form 1 page 450.1 Footnote Data
 Note: The DSC will remain fixed at 1.5 until a FPA Section 205 filing

Golden Spread Electric Cooperative
Summary of Allocation Factors

a	b	c	d	e	f	g	h	i	j	k	m
1	AF	Allocation Factors									
2	-----	-----									
3		Form 1									
4		-----									
5		Wages & Salaries									
6		Production	p354, L20								0.00%
7		Transmission	p354, L21								0.00%
8		Regional Marketing	p354, L22								0.00%
9		Distribution	p354, L23								0.00%
10		Cust Acct, Cust Svc, Sales	p354, L24-26								0.00%
11		Admin & Gen	p354, L27								0.00%
12		Total		-							0.00%
13											
14											
15											
16											
17											
18											
19											
20											
21											
22											
23											
24											
25											
26											
27											
28											
29											
30											
31											
32											

	BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER	TOTAL
	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT		
13	Allocate Wages by DP									
14		0	0	0	0	0	0	0	0	0
15	107	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
16										
17	SFA Investment									
18		-	-	-	-	-	-	-	-	-
19		-	-	-	-	-	-	-	-	-
20	305	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
21										
22	Trans & Dist Plant less 350, 359, 360									
23		-	-	-	-	-	-	-	-	-
24		-	-	-	-	-	-	-	-	-
25	306	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
26										
27	Trans & Dist Expenses w/o A&G									
28		-	-	-	-	-	-	-	-	-
29		-	-	-	-	-	-	-	-	-
30	307	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
31										
32										

Golden Spread Electric Cooperative
Summary of Allocation Factors

a	b	c	d	e	f	g	h	i	j	k	m
2	3	4	5	6	7	8	9	10			
		BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER	TOTAL
		Total/SPP	ERCOT	Total/SPP	ERCOT	Total/SPP	ERCOT	Total/SPP	ERCOT		
33	1										
34											
35											
36											
37	100										0.00%
38	101									100.00%	100.00%
39	102	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
40	103	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
41	104	0.00%		0.00%		0.00%		0.00%		0.00%	0.00%
42	105	0.00%		0.00%		0.00%		0.00%		0.00%	0.00%
43	106	0.00%		0.00%		0.00%		0.00%		0.00%	0.00%
44	107	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
45	108	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
46	109	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
47											
48	200										
49	201	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
50	202	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
51	203	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
52	204	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
53	205	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
54	206	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	
55	207										
56	208	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	
57	209	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
58	210	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
59	211										
60	212										
61	213	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
62	214	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
63	215	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
64	216	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
65	217	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
66											
67	300	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	
68	301	9.05%	9.05%	9.05%	9.05%	9.05%	9.05%	9.05%	9.05%	100.00%	
69	302	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	
70	303										
71	304	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
72	305	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
73	306	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
74	307	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	

Note: Allocation Factor 301 will remain Fixed until a FPA Section 205 filing

Golden Spread Electric Cooperative, Inc.

Long-Term Debt

Year Ended December 31, 2015

Note: Data from company's books and records

	a	b	c
	LTD <u>Account 224</u>	Notes Payable <u>Account 231</u>	<u>Total</u>
1 Big Country	-	-	-
2 Greenbelt	-	-	-
3 South Plains	-	-	-
4 New SFA	-	-	-
5 Other	-	-	-
6 Total	-	-	-
7			
8	Big Country	Big Country	Big Country
9 Beginning Bal	-	-	-
10 Additions	-	-	-
11 Payments	-	-	-
12 Ending Bal	-	-	-
13			
14	Greenbelt	Greenbelt	Greenbelt
15 Beginning Bal	-	-	-
16 Additions	-	-	-
17 Payments	-	-	-
18 Ending Bal	-	-	-
19			
20	South Plains	South Plains	South Plains
21 Beginning Bal	-	-	-
22 Additions	-	-	-
23 Payments	-	-	-
24 Ending Bal	-	-	-
25			
26	New SFA	New SFA	New SFA
27 Beginning Bal	-	-	-
28 Additions	-	-	-
29 Payments	-	-	-
30 Ending Bal	-	-	-
31			
32	OTHER	OTHER	OTHER
33 Beginning Bal	-	-	-
34 Additions	-	-	-
35 Payments	-	-	-
36 Ending Bal	-	-	-

Golden Spread Electric Cooperative
Functionalization of Substation Investment

Note: Data from company's books and records

The Acct 352 & 353 Investment consists of distribution substations.
The high side is a transmission voltage and the low side is a distribution voltage.
Only the high side asset cost is assigned to the transmission function.
The allocation of total substation cost to the transmission and distribution function
is based on representative allocation factors based on an analysis of substation owned by GSEC.

Functionalization of Distribution Substation Investment - Sample Data For GSEC Owned Substations

	ERCOT	Balance	Functionalized			Functionalized Percentage			Functionalized w/ Common		Functionalized Percent w/ Common	
			Trans	Dist	Common	Trans	Dist	Common	Trans	Dist	Trans	Dist
Justiceburg	N	241,002	6,437	181,922	52,642	2.67%	75.49%	21.84%	8,236	232,766	3.42%	96.58%
Garza	N	104,772	3,960	79,259	21,553	3.78%	75.65%	20.57%	4,986	99,786	4.76%	95.24%
Fluvanna	N	147,514	9,232	112,289	25,993	6.26%	76.12%	17.62%	11,207	136,307	7.60%	92.40%
Plainview	Y	415,375	29,137	184,396	201,842	7.01%	44.39%	48.59%	56,679	358,695	13.65%	86.35%
Union	N	534,035	50,473	383,882	99,680	9.45%	71.88%	18.67%	62,057	471,978	11.62%	88.38%
Longworth	Y	4,573	-	2,541	2,031	0.00%	55.58%	44.42%	-	4,573	0.00%	100.00%
SNTX	Y	841,841	95,450	574,401	171,990	11.34%	68.23%	20.43%	119,958	721,883	14.25%	85.75%
Haskell Substation	Y	387,839	35,008	237,407	115,424	9.03%	61.21%	29.76%	49,842	337,997	12.85%	87.15%
Nugent Substation	Y	224,588	57,898	141,774	24,916	25.78%	63.13%	11.09%	65,123	159,465	29.00%	71.00%
Dressey	Y	63,935	2,832	45,032	16,071	4.43%	70.43%	25.14%	3,783	60,152	5.92%	94.08%
Novice	Y	142,799	3,263	130,813	8,722	2.28%	91.61%	6.11%	3,475	139,323	2.43%	97.57%
Gouldbusk	Y	227,512	13,400	149,190	64,922	5.89%	65.57%	28.54%	18,751	208,761	8.24%	91.76%
Mertzon	Y	448,782	14,098	371,410	63,274	3.14%	82.76%	14.10%	16,411	432,371	3.66%	96.34%
Grape Creek	Y	394,386	15,360	283,512	95,514	3.89%	71.89%	24.22%	20,269	374,117	5.14%	94.86%
Sterling City	Y	348,795	14,170	264,060	70,564	4.06%	75.71%	20.23%	17,764	331,031	5.09%	94.91%
Silver	Y	409,455	13,748	312,972	82,736	3.36%	76.44%	20.21%	17,229	392,226	4.21%	95.79%
Harriet	Y	518,450	8,475	419,893	90,082	1.63%	80.99%	17.38%	10,257	508,193	1.98%	98.02%
Lake Nasworthy	Y	339,088	15,250	235,802	88,036	4.50%	69.54%	25.96%	20,598	318,491	6.07%	93.93%
Barnhart	Y	352,419	10,727	267,829	73,864	3.04%	76.00%	20.96%	13,571	338,848	3.85%	96.15%
Veribest	Y	287,113	10,479	191,759	84,875	3.65%	66.79%	29.56%	14,877	272,236	5.18%	94.82%
Orient	Y	612,595	92,986	460,644	58,965	15.18%	75.20%	9.63%	102,890	509,705	16.80%	83.20%
TOTAL		7,046,867	502,385	5,030,786	1,513,697	7.13%	71.39%	21.48%	637,962	6,408,905	9.05%	90.95%

Golden Spread Electric Cooperative
Delivery Points

	a	b	c	d	e	f	g	h	i	j	k	l	m
	Total	SSR Other	SSR SFA	Other SPP	Other ERCOT	SFA SPP	SFA ERCOT	Total	SFA SPP %	SFA ERCOT %	SFA % Total	SFA % SFA	
1 Bailey County								0	0.00%	0.00%	0.00%	0.00%	
2 Big Country								0	0.00%	0.00%	0.00%	0.00%	
3 Coleman								0	0.00%	0.00%	0.00%	0.00%	
4 Concho								0	0.00%	0.00%	0.00%	0.00%	
5 Deaf Smith								0	0.00%	0.00%	0.00%	0.00%	
6 Greenbelt								0	0.00%	0.00%	0.00%	0.00%	
7 Lamb County								0	0.00%	0.00%	0.00%	0.00%	
8 Lighthouse								0	0.00%	0.00%	0.00%	0.00%	
9 Lyntegar								0	0.00%	0.00%	0.00%	0.00%	
10 North Plains								0	0.00%	0.00%	0.00%	0.00%	
11 Rita Blanca								0	0.00%	0.00%	0.00%	0.00%	
12 South Plains								0	0.00%	0.00%	0.00%	0.00%	
13 Swisher								0	0.00%	0.00%	0.00%	0.00%	
14 SWTEC								0	0.00%	0.00%	0.00%	0.00%	
15 Taylor								0	0.00%	0.00%	0.00%	0.00%	
16 Tri-County								0	0.00%	0.00%	0.00%	0.00%	
17 New SFA								0	0.00%	0.00%	0.00%	0.00%	
18 Total	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%	
19		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%						
20													
21	Other		Big Country		Greenbelt		South Plains		New SFA		Total		
22	-----		-----		-----		-----		-----		-----		
23	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	Total
24	-----		-----		-----		-----		-----		-----		
25 Delivery Points	0	0	0	0	0	0	0	0	0	0	0	0	0
26 Ratio	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
27													
28 DP For Individual	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			

Note: Data from company's books and records

Golden Spread Electric Cooperative
Depreciation Rates

Note: Data from FERC Form 1

Account	Rate
1 350	2.75
2 353	2.75
3 355	2.75
4 356	2.75
5 390	6.67
6 391	20.00
7 392	20.00
8 397	20.00
9 399	10.00
10 101	6.67

Golden Spread Electric Cooperative
Summary of Changes to the SPP Transmission Rates Template

Original Tab	Original Schedule	New Tab	New Schedule	Date of Change	Description of Change
Summary	A-1.0	Summary	A-1.0	4/20/2017	Rows were added to list all of the O&M Expense Major Accounts (Steam Power Generation, Regional Market, Customer Accounts, Customer Service) to match the Form 1 accounts and total. The row for Non Operating Income was removed. A column was added to accommodate a new SFA being added. References were updated to reflect changes in other schedule numbers.
Form 1 Plant	B-1.0	Plant	B-1.0	4/20/2017	Previous schedules B-1.0 and C-1.0 are combined into one new comprehensive schedule B-1.0 - Plant that incorporates all Form 1 Electric Plant In Service accounts from pages 204-207, including lines for SFA's in the relevant Transmission Plant and Distribution Plant accounts. Allocation Factors were added for every account where previously there were only Allocation Factors for the accounts that were populated. As accounting changes occur, the template needs to have all Form 1 accounts and corresponding Allocation Factors. A column for a new SFA was added. Non-SPP SFA's (Concho & Coleman) were combined into Other. Other also includes other transmission services, non-transmission and Taylor (non-SPP SFA).
TransPlnt	C-1.0	Plant	B-1.0	4/20/2017	Previous schedules B-1.0 and C-1.0 are combined into one new comprehensive schedule B-1.0 - Plant that incorporates all Form 1 Electric Plant In Service accounts from pages 204-207, including lines for SFA's in the relevant Transmission Plant and Distribution Plant accounts. Allocation Factors were added for every account where previously there were only Allocation Factors for the accounts that were populated. As accounting changes occur, the template needs to have all Form 1 accounts and corresponding Allocation Factors. A column for a new SFA was added. Non-SPP SFA's (Concho & Coleman) were combined into Other. Other also includes other transmission services, non-transmission and Taylor (non-SPP SFA).
Form1Exp	D-1.0	Expenses	C-1.0	4/20/2017	Previous schedules D-1.0 and E-1.0 were combined into one new comprehensive schedule C-1.0 - Expenses that incorporates all Form 1 Electric Operation and Maintenance Expenses from pages 320-323, including lines for SFA's in the relevant Transmission Expenses and Distribution Expenses accounts. Allocation Factors were added for every account where previously there were only Allocation Factors for the accounts that were populated. As accounting changes occur, the template needs to have all Form 1 accounts and corresponding Allocation Factors. Columns c – g in Transmission Expenses & Distribution Expenses are SFA inputs from the Foot Note Data of the Form 1, pages 450.1 & 450.2. These inputs were previously from GSEC company books and records. A column for a new SFA was added. Non-SPP SFA's (Concho & Coleman) were combined into Other. Other also includes other transmission services, non-transmission and Taylor (non-SPP SFA).
TransExp	E-1.0	Expenses	C-1.0	4/20/2017	Previous schedules D-1.0 and E-1.0 were combined into one new comprehensive schedule C-1.0 - Expenses that incorporates all Form 1 Electric Operation and Maintenance Expenses from pages 320-323, including lines for SFA's in the relevant Transmission Expenses and Distribution Expenses accounts. Allocation Factors were added for every account where previously there were only Allocation Factors for the accounts that were populated. As accounting changes occur, the template needs to have all Form 1 accounts and corresponding Allocation Factors. Columns c – g in Transmission Expenses & Distribution Expenses are SFA inputs from the Foot Note Data of the Form 1, pages 450.1 & 450.2. These inputs were previously from GSEC company books and records. A column for a new SFA was added. Non-SPP SFA's (Concho & Coleman) were combined into Other. Other also includes other transmission services, non-transmission and Taylor (non-SPP SFA).

Golden Spread Electric Cooperative
Summary of Changes to the SPP Transmission Rates Template

Original Tab	Original Schedule	New Tab	New Schedule	Date of Change	Description of Change
AF	F-1.0	AF	D-1.0	4/20/2017	New Allocation Factors were added. Schedule B-1.0 - Plant, rows 107-133 show the development of plant related Allocation Factors. Schedule C-1.0 - Expenses, rows 261-267 show the development of the expense related Allocation Factors. Schedule D-1.0, rows 11-30 show the development of additional Allocation Factors.
Usage	G-1.0	Usage	E-1.0	4/20/2017	Removed the individual delivery points for each SFA and now have the total for each SFA – BCEC, GBEC, SPEC and a new SFA.
Margin	H-1.0	N/A	N/A	4/20/2017	Schedule was removed. The SFA margin calculations are now in Schedule C-1.0 - Expenses, rows 270-278.
Debt	I-1.0	Debt	F-1.0	4/20/2017	Sections for non-SPP SFA's were combined (Concho & Coleman) into one "Other" section. Other also includes other transmission services, non-transmission and Taylor (non-SPP SFA). Rows were added to accommodate a new SFA.
Sub WP	J-1.0	Sub WP	G-1.0	4/20/2017	No changes made.
Delivery Pts	K-1.0	Delivery Pts	H-1.0	4/20/2017	Changes made to match SSR delivery points and to reflect current delivery points.
Depreciation	L-1.0	Depreciation	I-1.0	4/20/2017	No changes made.
N/A	N/A	Usage WP	J-1.0	4/20/2017	New workpaper that is similar to the old Usage schedule and has all of the detail for each of the SFA's delivery points. Lines were added to accommodate for changes in the delivery points. A change was made to remove the actual usage for the OATT customer on SPEC and to add back in the contract usage.
		Plant	B-1.0	6/26/2017	Per FERC staff request, Total Distribution Plant - Lines 124-127, were modified to remove Account 374.
		Expenses	C-1.0	6/26/2017	Per FERC staff request, Lines 46 (Account 556 SCADA), 226 (Depreciation - Transmission Plant), 228 (Depreciation - SCADA GSEC), 241 (Transmission Taxes) and 250 (Transmission Interest), Column H AF was changed from 208 to 204 to accurately allocate the expenses between SPP and ERCOT.
		Expenses	C-1.0	6/26/2017	Lines 234 and 235 - Amortization Regulatory Debits/Credits - Form 1 reference was changed from page 232, Line 1 to page 114, Lines 12 & 13.
		AF	D-1.0	6/26/2017	Added - Note: Allocation Factor 301 will remain Fixed until a FPA Section 205 filing that was inadvertently omitted during revision of the template.

ATTACHMENT R

Formula Rate

Golden Spread Electric Cooperative, Inc. Formula Rate Implementation Procedures

Section 1 Introduction

- a. Transmission Provider employs a formula rate to calculate on an annual basis charges applicable to service under this Tariff. The formula rate year (“Rate Year”) shall be the 12-month period that begins on July 1 of a calendar year and ends on June 30 of the next calendar year. The formula rate template and these Formula Rate Implementation Procedures (collectively, the “Formula Rate”) comprise Transmission Provider’s filed transmission rate.
- b. Transmission Provider’s facilities are comprised of transmission facilities that it owns on behalf of its member distribution cooperatives pursuant to Special Facilities Agreements on file with the Commission (“Special Facilities Agreements” or “SFAs”). Due to the nature of its limited system and the lack of integration among those SFAs, Transmission Provider’s Formula Rate separates charges applicable to any service into the following SFA zones:
 1. GSEC/Big Country Electric Cooperative – SPP
 2. GSEC/Greenbelt Electric Cooperative - SPP
 3. GSEC/South Plains Electric Cooperative – SPP

A customer shall be assessed charges based on the SFA zone in which it seeks service. Additional SFA zones may be added in the future in the event Transmission Provider acquires additional facilities.

Section 2 **Annual Update of Charges for Upcoming Rate Year**

- a. No later than June 1 of each year (or the next business day if June 1 is a weekend day or a holiday recognized by FERC), Transmission Provider shall provide interested parties with the Annual Update of Charges (“Annual Update”) to be effective during the next Rate Year. The Annual Update shall consist of a data-populated version of the Formula Rate template setting forth the charges for the next Rate Year and supporting documentation, including, but not limited to, fully functioning Excel® files (or other such native format files) and workpapers required to support, demonstrate and explain information upon which the Annual Update and the charges are based.
- b. The determination of the Annual Update shall adhere to (1) FERC’s Uniform System of Accounts (“USoA”), (2) FERC Form No. 1 reporting requirements as applicable, (3) any FERC ratemaking orders applicable to the Formula Rate, and (4) the accounting policies, practices, or procedures of Transmission Provider. In the event that any accounting policies, practices or procedures of the Transmission Provider are modified, and such modification affects the Annual Update, the Transmission Provider shall include in the information provided to interested parties pursuant to section 2.a. a detailed explanation of such modifications; notwithstanding the foregoing, a modification to an accounting policy, practice or procedure cannot supplant any Section 205 filing that may be required to change the Formula Rate.
- c. Each year, no later than June 30 (or the next business day if June 30 is not a business day), Transmission Provider shall convene a meeting to explain the

Annual Update for the next Rate Year. Interested parties and their respective representatives may seek information and clarifications from Transmission Provider about the Annual Update and the charges produced thereunder. The meeting may be held at Transmission Provider's office or via teleconference/webinar. Transmission Provider shall provide at least fourteen (14) calendar days' prior written notice of the meeting and will post details of the meeting on its website.

- d. Each year, no later than June 30 (or the next business day if June 30 is not a business day), Transmission Provider shall file with FERC the Annual Update ("Annual Informational Filing") and post the Annual Informational Filing on its website. The Annual Informational Filing shall not require action by FERC.

Section 3 **Annual Review Procedures**

- a. Upon issuance of the Annual Update and for a period of one hundred and twenty (120) calendar days thereafter, interested parties may serve information requests on Transmission Provider with respect to the Annual Update and the issues raised at the meeting. The deadline may be extended by mutual consent.
- b. Transmission Provider shall make a good faith effort to respond to any information requests within ten (10) business days after receipt. If a response requires additional time to prepare, Transmission Provider shall promptly inform the requesting party and shall provide the response as soon as possible, but in no event later than thirty (30) calendar days from the request. Responses shall be provided upon request to all interested parties via electronic mail.
- c. To the extent a dispute arises concerning an information request, Transmission Provider or an interested party may petition FERC to appoint an Administrative

Law Judge or use the Dispute Resolution Service to resolve the matter as a discovery master. The discovery master shall have the power to issue binding orders to resolve discovery disputes and compel the production of discovery relating to the formula for the Rate Year in question, as appropriate, in accordance with these Procedures and consistent with FERC's discovery rules.

d. Transmission Provider shall modify the Annual Update and resulting charges to reflect any changes that have been agreed upon. Transmission Provider shall provide interested parties with a revised Formula Rate charge calculation for the applicable Rate Year. Any agreed upon changes that require modification to the Annual Update shall be implemented in the next billing month after such modification is calculated. On the same bill, Transmission Provider shall calculate refunds or surcharges with interest, retroactive to the beginning of the Rate Year.

e. In the event information sought in the Annual Update process is deemed to be confidential, Transmission Provider may require a confidentiality agreement be executed to obtain such information and the recipients of such information shall treat such materials as non-public information provided in confidence.

Confidential materials may be used in connection with informal dispute resolution or other proceedings identified in section 4, below; provided, however, when so used, such response shall initially be filed under seal (unless the claim of confidentiality is waived), subject to a later determination by the presiding authority that the material is, in whole or in part, not entitled to confidential treatment.

Section 4 Informal Resolution Procedures and Challenges

- a. Unless the parties mutually agree otherwise, any interested party shall have up to one hundred and seventy-five (175) calendar days after the meeting to review the Annual Update and responses to information requests and thereafter notify Transmission Provider in writing of specific challenges to the Annual Update.
- b. Transmission Provider or an interested party may request, with at least ten (10) calendar days' written notice, that additional meetings be held to discuss specific areas of concern. Failure to notify Transmission Provider of a specific challenge in an Annual Update shall not bar pursuit of such issue(s) in a subsequent Annual Update.
- c. If non-executive representatives of Transmission Provider and the interested party are unable to resolve such specific challenge(s) within thirty (30) calendar days of written notification (or a longer period if the parties mutually agree to extend such period), senior management representatives of Transmission Provider and the challenging party, who have the authority to negotiate and settle such disputes, shall meet and attempt to resolve the specific challenges.
- d. If the senior management representatives are unable to resolve these specific challenges within thirty (30) calendar days after the dispute is referred to them (or a longer period if the parties mutually agree to extend such period), then the interested party with standing to do so may file a complaint with FERC with respect to the Annual Update. All parties shall undertake good faith efforts to resolve any disputes through the informal dispute resolution procedures described above before a complaint is filed with FERC. Failure to file a complaint regarding a specific challenge as to an Annual Update shall not bar pursuit of such

issue(s) or the filing of a challenge as to such issue(s) in a subsequent Annual Update.

- e. All information and correspondence concerning the Annual Update may be included in any proceeding concerning the Formula Rate initiated at FERC pursuant to the FPA, or in any proceeding before the U.S. Court of Appeals to review a FERC decision related to the Formula Rate.

Section 5 **Miscellaneous**

- a. In any proceeding ordered by FERC in response to a complaint, Transmission Provider shall have the ultimate burden of proof as to the justness and reasonableness of the charges resulting from its application of the Formula Rate, and as to whether it properly applied the Formula Rate and properly calculated the Annual Update pursuant to the Formula Rate.
- b. Nothing in these Implementation Procedures shall be deemed to limit in any way the right of the Transmission Provider or any interested party with standing to file a request for relief under FPA Sections 205, 206, or 306 and FERC's regulations to change the Formula Rate. Such party may challenge the continuing reasonableness of the Formula Rate or the charges produced thereby.
- c. In the event that the Transmission Provider identifies an error in the Annual Update, its FERC Form No. 1 or any data used as an input to the Formula Rate, or is required by applicable law or a court or regulatory body to correct an error, and such error affects the revenue requirement under the Formula Rate for a particular Rate Year, the Transmission Provider shall correct such error in good faith and without regard to whether the correction increase or decreases the Transmission Provider's revenue requirement.

GOLDEN SPREAD ELECTRIC COOPERATIVE

2016 SPP Transmission Rates

REVISED TEMPLATE

June 26, 2017

Golden Spread Electric Cooperative
Summary of SPP Transmission Revenue Requirement

	a	b	c	d	e	f	g
	Allocation to SPP Transmission						
Reference	Total GSEC	Other	Total SPP Trans	Big Country	Greenbelt	South Plains	New SFA
1 Steam Power Generation	Schedule C-1.0, Line 21	\$ 29,135,530	29,135,530	-	-	-	-
2 Other Power Generation	Schedule C-1.0, Line 41	\$ 25,766,095	25,766,095	-	-	-	-
3 Other Power Supply	Schedule C-1.0, Line 49	\$ 154,238,626	154,220,000	18,626	5,502	3,256	9,868
4 Transmission O&M	Schedule C-1.0, Line 109	\$ 53,044,095	52,843,387	200,708	10,457	2,061	188,190
5 Regional Market	Schedule C-1.0, Line 130	\$ 682,615	682,615	-	-	-	-
6 Distribution O&M	Schedule C-1.0, Line 168	\$ 2,325,289	2,130,565	194,724	1,764	1,123	191,836
7 Customer Accounts	Schedule C-1.0, Line 176	\$ 605,118	605,118	-	-	-	-
8 Customer Service	Schedule C-1.0, Line 183	\$ -	-	-	-	-	-
9 Sales	Schedule C-1.0, Line 190	\$ -	-	-	-	-	-
10 Admin & General	Schedule C-1.0, Line 218	\$ 27,676,009	27,498,545	177,464	38,400	47,000	92,065
11 Depreciation	Schedule C-1.0, Line 236	\$ 28,762,969	27,622,169	1,140,800	135,017	658,865	346,918
12 Taxes other than IC	Schedule C-1.0, Line 243	\$ 4,932,586	4,821,949	110,637	65,529	5,839	39,270
13 Interest Expense	Schedule C-1.0, Line 252	\$ 26,075,114	24,797,568	1,277,546	182,075	875,510	219,961
14 Total Cost of Service	Sum Line 1 to Line 13	\$ 353,244,046	350,123,541	3,120,505	438,743	1,593,655	1,088,108
15 Margin	Schedule C-1.0, Line 255	\$ -	-	-	17,815	1,089,229	187,344
16 Total Revenue Requirement	L15 + L16	\$ -	-	3,120,505	456,558	2,682,883	1,275,452
17							
18 Billing Units	Schedule E-1.0, L, L6, L, L	kW mon		2,716,634	167,236	328,535	2,220,863
19							
20							
21 Rate							
22 Annual	Line 23 * 12	\$/kW/yr		13.80	32.76	98.04	6.84
23 Monthly	Line 16 / Line 18	\$/kW/mon		1.15	2.73	8.17	0.57
24 Weekly	Line 22 / 52	\$/kW/week		0.265	0.630	1.885	0.132
25 Daily	Line 24 / 5	\$/kW/day		0.053	0.126	0.377	0.026
26 Hourly	Line 25 / 16	\$/kW/hour		0.003	0.008	0.024	0.002

Golden Spread Electric Cooperative
Summary of 12/31/2015 Plant Accounts

Note: Data from FERC Form 1 and company's books and records

Reference	a	b	c	d	e	f	g	h	i	j	k	l	m	n												
															BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER	SPP	ERCOT	Total
															Form 1 Total	AF	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT
1	Intangible Plant																									
2	301 Organization	p205, L2	-	101	-	-	-	-	-	-	-	-	-	-												
3	302 Franchises & Consents	p205, L3	-	101	-	-	-	-	-	-	-	-	-	-												
4	303 Misc Intangible Plant	p205, L4	-	101	-	-	-	-	-	-	-	-	-	-												
5	Total		-		-	-	-	-	-	-	-	-	-	-												
6																										
7	Steam Production Plant																									
8	310 Land & Land Rights	p205, L8	18,429,437	101	-	-	-	-	-	-	18,429,437	-	-	18,429,437												
9	311 Structures & Improvements	p205, L9	5,697,501	101	-	-	-	-	-	-	5,697,501	-	-	5,697,501												
10	312 Boiler Plant Equipment	p205, L10	96,054,027	101	-	-	-	-	-	-	96,054,027	-	-	96,054,027												
11	313 Engines & Engine-Driven Generators	p205, L11	-	101	-	-	-	-	-	-	-	-	-	-												
12	314 Turbogenerator Units	p205, L12	72,008,741	101	-	-	-	-	-	-	72,008,741	-	-	72,008,741												
13	315 Accessory Electric Equipment	p205, L13	26,060,947	101	-	-	-	-	-	-	26,060,947	-	-	26,060,947												
14	316 Misc Power Plant Equipment	p205, L14	5,339,248	101	-	-	-	-	-	-	5,339,248	-	-	5,339,248												
15	317 Asset Retirement Costs for Steam Production	p205, L15	-	101	-	-	-	-	-	-	-	-	-	-												
16	Total		223,589,901		-	-	-	-	-	-	223,589,901	-	-	223,589,901												
17																										
18	Other Production Plant																									
19	340 Land & Land Rights	p205, L37	1,383,744	101	-	-	-	-	-	-	1,383,744	-	-	1,383,744												
20	341 Structures & Improvements	p205, L38	85,140,462	101	-	-	-	-	-	-	85,140,462	-	-	85,140,462												
21	342 Fuel Holders, Products & Accessories	p205, L39	35,287,288	101	-	-	-	-	-	-	35,287,288	-	-	35,287,288												
22	343 Prime Movers	p205, L40	86,991,111	101	-	-	-	-	-	-	86,991,111	-	-	86,991,111												
23	344 Generators	p205, L41	217,068,026	101	-	-	-	-	-	-	217,068,026	-	-	217,068,026												
24	345 Accessory Electric Equipment	p205, L42	25,602,904	101	-	-	-	-	-	-	25,602,904	-	-	25,602,904												
25	346 Misc Power Plant Equipment	p205, L43	9,719,983	101	-	-	-	-	-	-	9,719,983	-	-	9,719,983												
26	347 Asset Retirement Costs for Other Production	p205, L44	-	101	-	-	-	-	-	-	-	-	-	-												
27	Total		461,193,518		-	-	-	-	-	-	461,193,518	-	-	461,193,518												
28																										
29	Transmission Plant																									
30	350 Land & Land Rights	p207, L48	-	108	-	-	-	-	-	-	-	-	-	-												
31	350 SFA Land & Land Rights SFA		232,962	100	29,163	6,411	-	74,617	-	-	122,771	103,780	6,411	232,962												
32	352 Structures & Improvements	p207, L49	-	108	-	-	-	-	-	-	-	-	-	-												
33	352 SFA Structures & Improvements SFA		-	100	-	-	-	-	-	-	-	-	-	-												
34	353 Station Equipment (Other)	p207, L50 - L35, L36, L37	-	108	-	-	-	-	-	-	-	-	-	-												
35	353 SFA Station Equipment SFA		17,159,705	100	306,073	12,232,007	-	4,621,625	-	-	-	17,159,705	-	17,159,705												
36	353 SCADA SCADA		5,227,541	103	66,171	33,086	33,086	297,771	-	-	4,797,427	397,028	33,086	5,227,541												
37	353 SCADA SFA SCADA SFA		-	100	-	-	-	-	-	-	-	-	-	-												
38	354 Towers & Fixtures	p207, L51	-	108	-	-	-	-	-	-	-	-	-	-												
39	354 SFA Towers & Fixtures SFA		-	100	-	-	-	-	-	-	-	-	-	-												
40	355 Poles & Fixtures	p207, L52	-	108	-	-	-	-	-	-	-	-	-	-												
41	355 SFA Poles & Fixtures SFA		18,102,646	100	1,954,605	11,319,994	-	2,583,151	-	-	2,244,896	15,857,750	-	18,102,646												
42	356 Overhead Conductors & Devices	p207, L53	-	108	-	-	-	-	-	-	-	-	-	-												
43	356 SFA Overhead Conductors & Devices SFA		6,575,932	100	2,276,778	33,611	-	2,586,934	-	-	1,678,609	4,897,323	-	6,575,932												
44	357 Underground Conduit	p207, L54	-	108	-	-	-	-	-	-	-	-	-	-												
45	357 SFA Underground Conduit SFA		-	100	-	-	-	-	-	-	-	-	-	-												
46	358 Underground Conductors & Devices	p207, L55	-	108	-	-	-	-	-	-	-	-	-	-												
47	358 SFA Underground Conductors & Devices SFA		-	100	-	-	-	-	-	-	-	-	-	-												
48	359 Roads & Trails	p207, L56	-	108	-	-	-	-	-	-	-	-	-	-												
49	359 SFA Roads & Trails SFA		3,260	100	-	-	-	-	-	-	3,260	-	-	3,260												
50	359.1 Asset Retirement Costs for Trans Plant	p207, L57	-	108	-	-	-	-	-	-	-	-	-	-												
51	359.1 SFA Asset Retirement Costs for Trans Plant SFA		-	100	-	-	-	-	-	-	-	-	-	-												
52	Total		47,302,046		4,632,790	39,497	23,618,698	10,164,098	-	-	8,846,963	38,415,586	39,497	47,302,046												
53																										

Golden Spread Electric Cooperative
Summary of 12/31/2015 Plant Accounts

Note: Data from FERC Form 1 and company's books and records

Reference	a	b	BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER	l	m	n
			Form 1 Total	AF	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT				
54 <u>Distribution Plant</u>														
55 360 Land & Land Rights	p207, L60	-	-	-	-	-	-	-	-	-	-	-	-	-
56 360 SFA Land & Land Rights SFA	p207, L61	160,773	100	16,141	3,549	-	-	82,709	-	-	58,374	98,850	3,549	160,773
57 361 Structures & Improvements														
58 361 SFA Structures & Improvements SFA	p207, L61	286	100	-	-	-	-	-	-	-	286	-	-	286
59 362 Station Equipment	p207, L62	-	101	-	-	-	-	-	-	-	-	-	-	-
60 362 SFA Station Equipment SFA	p207, L62	59,218,247	100	1,290,876	2,233,806	1,610,298	-	29,633,177	-	-	24,450,090	32,534,351	2,233,806	59,218,247
61 363 Storage Battery Equipment	p207, L63	-	101	-	-	-	-	-	-	-	-	-	-	-
62 363 SFA Storage Battery Equipment SFA	p207, L63	-	100	-	-	-	-	-	-	-	-	-	-	-
63 364 Poles, Towers & Fixtures	p207, L64	-	101	-	-	-	-	-	-	-	-	-	-	-
64 364 SFA Poles, Towers & Fixtures SFA	p207, L64	1,372	100	1,053	319	-	-	-	-	-	-	1,053	319	1,372
65 365 Overhead Conductors & Devices	p207, L65	-	101	-	-	-	-	-	-	-	-	-	-	-
66 365 SFA Overhead Conductors & Devices SFA	p207, L65	16,557	100	12,051	4,506	-	-	-	-	-	-	12,051	4,506	16,557
67 366 Underground Conduit	p207, L66	-	101	-	-	-	-	-	-	-	-	-	-	-
68 366 SFA Underground Conduit SFA	p207, L66	-	100	-	-	-	-	-	-	-	-	-	-	-
69 367 Underground Conductors & Devices	p207, L67	-	101	-	-	-	-	-	-	-	-	-	-	-
70 367 SFA Underground Conductors & Devices SFA	p207, L67	370	100	-	370	-	-	-	-	-	-	-	-	370
71 368 Line Transformers	p207, L68	-	101	-	-	-	-	-	-	-	-	-	-	-
72 368 SFA Line Transformers SFA	p207, L68	18,927	100	-	18,927	-	-	-	-	-	-	-	-	18,927
73 369 Services	p207, L69	-	101	-	-	-	-	-	-	-	-	-	-	-
74 370 Meters	p207, L70	-	101	-	-	-	-	-	-	-	-	-	-	-
75 371 Installations on Customer Premises	p207, L71	-	101	-	-	-	-	-	-	-	-	-	-	-
76 372 Leased Property on Customer Premises	p207, L72	-	101	-	-	-	-	-	-	-	-	-	-	-
77 373 Street Lighting & Signal Systems	p207, L73	-	101	-	-	-	-	-	-	-	-	-	-	-
78 374 Asset Retirement Costs for Dist Plant	p207, L74	-	101	-	-	-	-	-	-	-	-	-	-	-
79 Total		59,416,532		1,320,121	2,261,477	1,610,298	-	29,715,886	-	-	24,508,750	32,646,305	2,261,477	59,416,532
80														
81 <u>Regional Transmission & Market Operation Plant</u>														
82 380 Land & Land Rights	p207, L77	-	101	-	-	-	-	-	-	-	-	-	-	-
83 381 Structures & Improvements	p207, L78	-	101	-	-	-	-	-	-	-	-	-	-	-
84 382 Computer Hardware	p207, L79	35,589	101	-	-	-	-	-	-	-	35,589	-	-	35,589
85 383 Computer Software	p207, L80	164,279	101	-	-	-	-	-	-	-	164,279	-	-	164,279
86 384 Communication Equipment	p207, L81	-	101	-	-	-	-	-	-	-	-	-	-	-
87 385 Misc Regional Transmission & Market Operation Plant	p207, L82	-	101	-	-	-	-	-	-	-	-	-	-	-
88 386 Asset Retirement Costs for Regional Transmission & Market Operation Plant	p207, L83	-	101	-	-	-	-	-	-	-	-	-	-	-
89 Total		199,868		-	-	-	-	-	-	-	199,868	-	-	199,868
90														
91 <u>General Plant</u>														
92 389 Land & Land Rights	p207, L86	-	107	-	-	-	-	-	-	-	-	-	-	-
93 390 Structures & Improvements	p207, L87	201,503	107	300	150	150	-	1,349	-	-	199,555	1,798	150	201,503
94 391 Office Furniture & Equipment	p207, L88	8,570,768	107	12,749	6,375	6,375	-	57,373	-	-	8,487,897	76,497	6,375	8,570,768
95 392 Transportation Equipment	p207, L89	602,933	107	897	448	448	-	4,036	-	-	597,103	5,381	448	602,933
96 393 Stores Equipment	p207, L90	23,099	107	34	17	17	-	155	-	-	22,876	206	17	23,099
97 394 Tools, Shop & Garage Equipment	p207, L91	214,700	107	319	160	160	-	1,437	-	-	212,624	1,916	160	214,700
98 395 Laboratory Equipment	p207, L92	8,365	107	12	6	6	-	56	-	-	8,284	75	6	8,365
99 396 Power Operated Equipment	p207, L93	-	107	-	-	-	-	-	-	-	-	-	-	-
100 397 Communication Equipment	p207, L94	55,560	107	83	41	41	-	372	-	-	55,023	496	41	55,560
101 398 Miscellaneous Equipment	p207, L95	135,067	107	201	100	100	-	904	-	-	133,761	1,206	100	135,067
102 399 Other Tangible Property	p207, L97	1,241,940	107	1,847	924	924	-	8,314	-	-	1,229,932	11,085	924	1,241,940
103 399.1 Asset Retirement Costs for General Plant	p207, L98	-	107	-	-	-	-	-	-	-	-	-	-	-
104 Total		11,053,935		16,443	8,222	8,222	-	73,995	-	-	10,947,054	98,660	8,222	11,053,935
105														
106 Total Electric Plant		802,755,800		5,969,355	2,309,195	25,237,217	-	39,953,979	-	-	729,286,054	71,160,551	2,309,195	802,755,800
107 Investment Ratio			109	0.74%	0.29%	3.14%	0.00%	4.98%	0.00%	0.00%	90.85%	8.86%	0.29%	100.00%

Golden Spread Electric Cooperative
Summary of 12/31/2015 Plant Accounts

Note: Data from FERC Form 1 and company's books and records

Reference	a	b	BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER	l	m	n		
			Form 1 Total	AF	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	SPP				ERCOT	k
					-----	-----	-----	-----	-----	-----	-----				-----	
108																
109																
110																
111																
112																
113																
114																
115																
116																
117																
118																
119																
120																
121																
122																
123																
124																
125																
126																
127																
128																
129																
130																
131																
132																
133																

Note: Data from FERC Form 1 and company's books and records

	o	p	q	r	s	t	u	v	w	x	y	z	aa
	BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER				
AF	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans			SPP Trans	ERCOT Trans	Total
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
1 Intangible Plant	3	4	5	6	7	8	9	10					
2 301 Organization	302	-	-	-	-	-	-	-	-	-	-	-	-
3 302 Franchises & Consents	302	-	-	-	-	-	-	-	-	-	-	-	-
4 303 Misc Intangible Plant	302	-	-	-	-	-	-	-	-	-	-	-	-
5 Total	302	-	-	-	-	-	-	-	-	-	-	-	-
6													
7 Steam Production Plant													
8 310 Land & Land Rights	302	-	-	-	-	-	-	-	18,429,437	-	-	-	18,429,437
9 311 Structures & Improvements	302	-	-	-	-	-	-	-	5,697,501	-	-	-	5,697,501
10 312 Boiler Plant Equipment	302	-	-	-	-	-	-	-	96,054,027	-	-	-	96,054,027
11 313 Engines & Engine-Driven Generators	302	-	-	-	-	-	-	-	-	-	-	-	-
12 314 Turbogenerator Units	302	-	-	-	-	-	-	-	72,008,741	-	-	-	72,008,741
13 315 Accessory Electric Equipment	302	-	-	-	-	-	-	-	26,060,947	-	-	-	26,060,947
14 316 Misc Power Plant Equipment	302	-	-	-	-	-	-	-	5,339,248	-	-	-	5,339,248
15 317 Asset Retirement Costs for Steam Production	302	-	-	-	-	-	-	-	-	-	-	-	-
16 Total	302	-	-	-	-	-	-	-	223,589,901	-	-	-	223,589,901
17													
18 Other Production Plant													
19 340 Land & Land Rights	302	-	-	-	-	-	-	-	1,383,744	-	-	-	1,383,744
20 341 Structures & Improvements	302	-	-	-	-	-	-	-	85,140,462	-	-	-	85,140,462
21 342 Fuel Holders, Products & Accessories	302	-	-	-	-	-	-	-	35,287,288	-	-	-	35,287,288
22 343 Prime Movers	302	-	-	-	-	-	-	-	86,991,111	-	-	-	86,991,111
23 344 Generators	302	-	-	-	-	-	-	-	217,068,026	-	-	-	217,068,026
24 345 Accessory Electric Equipment	302	-	-	-	-	-	-	-	25,602,904	-	-	-	25,602,904
25 346 Misc Power Plant Equipment	302	-	-	-	-	-	-	-	9,719,983	-	-	-	9,719,983
26 347 Asset Retirement Costs for Other Production	302	-	-	-	-	-	-	-	-	-	-	-	-
27 Total	302	-	-	-	-	-	-	-	461,193,518	-	-	-	461,193,518
28													
29 Transmission Plant													
30 350 Land & Land Rights	300	-	-	-	-	-	-	-	-	-	-	-	-
31 350 SFA Land & Land Rights SFA	300	29,163	6,411	-	-	74,617	-	-	122,771	103,780	6,411	-	232,962
32 352 Structures & Improvements	300	-	-	-	-	-	-	-	-	-	-	-	-
33 352 SFA Structures & Improvements SFA	300	-	-	-	-	-	-	-	-	-	-	-	-
34 353 Station Equipment (Other)	300	-	-	-	-	-	-	-	-	-	-	-	-
35 353 SFA Station Equipment SFA	300	306,073	-	12,232,007	-	4,621,625	-	-	-	17,159,705	-	-	17,159,705
36 353 SCADA SCADA	300	66,171	33,086	33,086	-	297,771	-	-	4,797,427	397,028	33,086	-	5,227,541
37 353 SCADA SFA SCADA SFA	300	-	-	-	-	-	-	-	-	-	-	-	-
38 354 Towers & Fixtures	300	-	-	-	-	-	-	-	-	-	-	-	-
39 354 SFA Towers & Fixtures SFA	300	-	-	-	-	-	-	-	-	-	-	-	-
40 355 Poles & Fixtures	300	-	-	-	-	-	-	-	-	-	-	-	-
41 355 SFA Poles & Fixtures SFA	300	1,954,605	-	11,319,994	-	2,583,151	-	-	2,244,896	15,857,750	-	-	18,102,646
42 356 Overhead Conductors & Devices	300	-	-	-	-	-	-	-	-	-	-	-	-
43 356 SFA Overhead Conductors & Devices SFA	300	2,276,778	-	33,611	-	2,586,934	-	-	1,678,609	4,897,323	-	-	6,575,932
44 357 Underground Conduit	300	-	-	-	-	-	-	-	-	-	-	-	-
45 357 SFA Underground Conduit SFA	300	-	-	-	-	-	-	-	-	-	-	-	-
46 358 Underground Conductors & Devices	300	-	-	-	-	-	-	-	-	-	-	-	-
47 358 SFA Underground Conductors & Devices SFA	300	-	-	-	-	-	-	-	-	-	-	-	-
48 359 Roads & Trails	300	-	-	-	-	-	-	-	-	-	-	-	-
49 359 SFA Roads & Trails SFA	300	-	-	-	-	-	-	-	3,260	-	-	-	3,260
50 359.1 Asset Retirement Costs for Trans Plant	300	-	-	-	-	-	-	-	-	-	-	-	-
51 359.1 SFA Asset Retirement Costs for Trans Plant SFA	300	-	-	-	-	-	-	-	-	-	-	-	-
52 Total	300	4,632,790	39,497	23,618,698	-	10,164,098	-	-	8,846,963	38,415,586	39,497	-	47,302,046
53													

Note: Data from FERC Form 1 and company's books and records

		o	p	q	r	s	t	u	v	w	x	y	z	aa
			BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER	SPP Trans	ERCOT Trans	Total
	AF	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	Total
54	Distribution Plant													
55	360 Land & Land Rights	301	-	-	-	-	-	-	-	-	-	-	-	-
56	360 SFA Land & Land Rights SFA	301	1,461	321	-	-	7,485	-	-	-	151,506	8,946	321	160,773
57	361 Structures & Improvements	301	-	-	-	-	-	-	-	-	-	-	-	-
58	361 SFA Structures & Improvements SFA	301	-	-	-	-	-	-	-	-	286	-	-	286
59	362 Station Equipment	301	-	-	-	-	-	-	-	-	-	-	-	-
60	362 SFA Station Equipment SFA	301	116,824	202,159	145,732	-	2,681,803	-	-	-	56,071,729	2,944,359	202,159	59,218,247
61	363 Storage Battery Equipment	302	-	-	-	-	-	-	-	-	-	-	-	-
62	363 SFA Storage Battery Equipment SFA	302	-	-	-	-	-	-	-	-	-	-	-	-
63	364 Poles, Towers & Fixtures	302	-	-	-	-	-	-	-	-	-	-	-	-
64	364 SFA Poles, Towers & Fixtures SFA	302	-	-	-	-	-	-	-	-	1,372	-	-	1,372
65	365 Overhead Conductors & Devices	302	-	-	-	-	-	-	-	-	-	-	-	-
66	365 SFA Overhead Conductors & Devices SFA	302	-	-	-	-	-	-	-	-	16,557	-	-	16,557
67	366 Underground Conduit	302	-	-	-	-	-	-	-	-	-	-	-	-
68	366 SFA Underground Conduit SFA	302	-	-	-	-	-	-	-	-	-	-	-	-
69	367 Underground Conductors & Devices	302	-	-	-	-	-	-	-	-	-	-	-	-
70	367 SFA Underground Conductors & Devices SFA	302	-	-	-	-	-	-	-	-	370	-	-	370
71	368 Line Transformers	302	-	-	-	-	-	-	-	-	-	-	-	-
72	368 SFA Line Transformers SFA	302	-	-	-	-	-	-	-	-	18,927	-	-	18,927
73	369 Services	302	-	-	-	-	-	-	-	-	-	-	-	-
74	370 Meters	302	-	-	-	-	-	-	-	-	-	-	-	-
75	371 Installations on Customer Premises	302	-	-	-	-	-	-	-	-	-	-	-	-
76	372 Leased Property on Customer Premises	302	-	-	-	-	-	-	-	-	-	-	-	-
77	373 Street Lighting & Signal Systems	302	-	-	-	-	-	-	-	-	-	-	-	-
78	374 Asset Retirement Costs for Dist Plant	302	-	-	-	-	-	-	-	-	-	-	-	-
79	Total		118,285	202,481	145,732	-	2,689,288	-	-	-	56,260,747	2,953,305	202,481	59,416,532
80														
81	Regional Transmission & Market Operation Plant													
82	380 Land & Land Rights	302	-	-	-	-	-	-	-	-	-	-	-	-
83	381 Structures & Improvements	302	-	-	-	-	-	-	-	-	-	-	-	-
84	382 Computer Hardware	302	-	-	-	-	-	-	-	-	35,589	-	-	35,589
85	383 Computer Software	302	-	-	-	-	-	-	-	-	164,279	-	-	164,279
86	384 Communication Equipment	302	-	-	-	-	-	-	-	-	-	-	-	-
87	385 Misc Regional Transmission & Market Operation Plant	302	-	-	-	-	-	-	-	-	-	-	-	-
88	386 Asset Retirement Costs for Regional Transmission & Market Operation Plant	302	-	-	-	-	-	-	-	-	-	-	-	-
89	Total		-	-	-	-	-	-	-	-	199,868	-	-	199,868
90														
91	General Plant													
92	389 Land & Land Rights	305	-	-	-	-	-	-	-	-	-	-	-	-
93	390 Structures & Improvements	305	239	14	141	-	428	-	-	-	200,682	808	14	201,503
94	391 Office Furniture & Equipment	305	10,147	587	6,004	-	18,199	-	-	-	8,535,831	34,349	587	8,570,768
95	392 Transportation Equipment	305	714	41	422	-	1,280	-	-	-	600,475	2,416	41	602,933
96	393 Stores Equipment	305	27	2	16	-	49	-	-	-	23,005	93	2	23,099
97	394 Tools, Shop & Garage Equipment	305	254	15	150	-	456	-	-	-	213,825	860	15	214,700
98	395 Laboratory Equipment	305	10	1	6	-	18	-	-	-	8,331	34	1	8,365
99	396 Power Operated Equipment	305	-	-	-	-	-	-	-	-	-	-	-	-
100	397 Communication Equipment	305	66	4	39	-	118	-	-	-	55,334	223	4	55,560
101	398 Miscellaneous Equipment	305	160	9	95	-	287	-	-	-	134,516	541	9	135,067
102	399 Other Tangible Property	305	1,470	85	870	-	2,637	-	-	-	1,236,878	4,977	85	1,241,940
103	399.1 Asset Retirement Costs for General Plant	305	-	-	-	-	-	-	-	-	-	-	-	-
104	Total		13,086	757	7,744	-	23,471	-	-	-	11,008,876	44,301	757	11,053,935
105														
106	Total Electric Plant		4,764,162	242,735	23,772,173	-	12,876,857	-	-	-	761,099,873	41,413,192	242,735	802,755,800
107	Investment Ratio											5.16%	0.03%	

Note: Data from FERC Form 1 and company's books and records		o	p	q	r	s	t	u	v	w	x	y	z	aa
		BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER	SPP Trans	ERCOT Trans	Total	
AF		SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans					
108														
109	Total SFA Direct	4,684,904	208,892	23,731,344	-	12,555,615	-	-	-	60,310,283				
110														
111	Transmission Plant	4,632,790	39,497	23,618,698	-	10,164,098	-	-	-	8,846,963	38,415,586	39,497	47,302,046	
112	Less: Gen Step-Up	-	-	-	-	-	-	-	-	-	-	-	-	
113	Transmission Plant w/o Gen Step-Up	4,632,790	39,497	23,618,698	-	10,164,098	-	-	-	8,846,963	38,415,586	39,497	47,302,046	
114	Investment Ratio													
115														
116	Transmission Plant w/o Gen Step-Up	4,632,790	39,497	23,618,698	-	10,164,098	-	-	-	8,846,963	38,415,586	39,497	47,302,046	
117	Less: 350 & 359	(29,163)	(6,411)	-	-	(74,617)	-	-	-	(126,031)	(103,780)	(6,411)	(236,222)	
118	Trans Plant less 350 & 359	4,603,627	33,086	23,618,698	-	10,089,481	-	-	-	8,720,932	38,311,806	33,086	47,065,824	
119	Investment Ratio	99.29%	0.71%	100.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	99.91%	0.09%		
120														
121	Trans Plant - Accts 355 & 356	4,231,383	-	11,353,605	-	5,170,085	-	-	-	3,923,505	20,755,073	-	24,678,578	
122	Investment Ratio	100.00%	0.00%	100.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	100.00%	0.00%		
123														
124	Total Distribution Plant	118,285	202,481	145,732	-	2,689,288	-	-	-	56,260,747	2,953,305	202,481	59,416,532	
125	Less: 360 and 374	(1,461)	(321)	-	-	(7,485)	-	-	-	(151,506)	(8,946)	(321)	(160,773)	
126	Total Dist Plant less 360 and 374	116,824	202,159	145,732	-	2,681,803	-	-	-	56,109,241	2,944,359	202,159	59,255,759	
127	Investment Ratio	36.62%	63.38%	100.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	93.58%	6.42%		
128														
129	Dist Plant - Acct 362	116,824	202,159	145,732	-	2,681,803	-	-	-	56,071,729	2,944,359	202,159	59,218,247	
130	Investment Ratio	36.62%	63.38%	100.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	93.58%	6.42%		
131														
132	Trans & Dist Plant less 350, 359 & 360	4,720,452	235,245	23,764,430	-	12,771,284	-	-	-	64,830,173	41,256,165	235,245	106,321,583	
133	Investment Ratio	95.25%	4.75%	100.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	99.43%	0.57%		

Golden Spread Electric Cooperative
Summary 12/31/2015 Operating Expenses

Note: Data from FERC Form 1 and company's books and records

	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q	r	s	t													
																					BIG COUNTRY					GREENBELT		SOUTH PLAINS		New SFA		OTHER	
																					Form 1 Total	AF	SFA Total	SFA Total	SFA Total	SFA Total	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	SPP
1 Steam Power Generation - Operation																																	
2 500 Operation Supervision & Eng	p320, L4	3,727,150	101	-	-	-	3,727,150	206	-	-	-	-	-	-	-	-	3,727,150	-	-	3,727,150													
3 501 Fuel	p320, L5	13,387,075	101	-	-	-	13,387,075	206	-	-	-	-	-	-	-	-	13,387,075	-	-	13,387,075													
4 502 Steam Expenses	p320, L6	120,274	101	-	-	-	120,274	206	-	-	-	-	-	-	-	-	120,274	-	-	120,274													
5 503 Steam from Other Sources	p320, L7	-	101	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-													
6 504 Less Steam Transferred-Cr	p320, L8	-	101	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-													
7 505 Electric Expenses	p320, L9	237,262	101	-	-	-	237,262	206	-	-	-	-	-	-	-	-	237,262	-	-	237,262													
8 506 Misc Steam Power Expenses	p320, L10	1,811,344	101	-	-	-	1,811,344	206	-	-	-	-	-	-	-	-	1,811,344	-	-	1,811,344													
9 507 Rents	p320, L11	-	101	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-													
10 509 Allowances	p320, L12	-	101	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-													
11 Total		19,283,105		-	-	-	19,283,105		-	-	-	-	-	-	-	-	19,283,105	-	-	19,283,105													
12 Steam Power Generation - Maintenance																																	
14 510 Maintenance Supervision & Eng	p320, L15	9,852,425	101	-	-	-	9,852,425	206	-	-	-	-	-	-	-	-	9,852,425	-	-	9,852,425													
15 511 Maintenance of Structures	p320, L16	-	101	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-													
16 512 Maintenance of Boiler Plant	p320, L17	-	101	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-													
17 513 Maintenance of Electric Plant	p320, L18	-	101	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-													
18 514 Maintenance of Misc Steam Plant	p320, L19	-	101	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-													
19 Total		9,852,425		-	-	-	9,852,425		-	-	-	-	-	-	-	-	9,852,425	-	-	9,852,425													
20																																	
21 Total Steam Power Generation O&M Expenses		29,135,530		-	-	-	29,135,530		-	-	-	-	-	-	-	-	29,135,530	-	-	29,135,530													
22 Other Power Generation - Operation																																	
25 546 Operation Supervision & Eng	p321, L62	4,503,876	101	-	-	-	4,503,876	206	-	-	-	-	-	-	-	-	4,503,876	-	-	4,503,876													
26 547 Fuel	p321, L63	17,379,927	101	-	-	-	17,379,927	206	-	-	-	-	-	-	-	-	17,379,927	-	-	17,379,927													
27 548 Generation Expense	p321, L64	746,689	101	-	-	-	746,689	206	-	-	-	-	-	-	-	-	746,689	-	-	746,689													
28 549 Misc Other Power Generation Expenses	p321, L65	1,870,755	101	-	-	-	1,870,755	206	-	-	-	-	-	-	-	-	1,870,755	-	-	1,870,755													
29 550 Rents	p321, L66	-	101	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-													
30 Total		24,501,247		-	-	-	24,501,247		-	-	-	-	-	-	-	-	24,501,247	-	-	24,501,247													
31 Other Power Generation - Maintenance																																	
34 551 Maintenance Supervision & Eng	p321, L69	-	101	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-													
35 552 Maintenance of Structures	p321, L70	-	101	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-													
36 553 Maintenance of Generating & Electric Plant	p321, L71	1,264,848	101	-	-	-	1,264,848	206	-	-	-	-	-	-	-	-	1,264,848	-	-	1,264,848													
37 554 Maintenance of Misc Other Power Generation Plant	p321, L72	-	101	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-													
38 Total		1,264,848		-	-	-	1,264,848		-	-	-	-	-	-	-	-	1,264,848	-	-	1,264,848													
39																																	
40																																	
41 Total Other Power Generation O&M Expenses		25,766,095		-	-	-	25,766,095		-	-	-	-	-	-	-	-	25,766,095	-	-	25,766,095													
42 Other Power Supply Expense																																	
45 555 Purchased Power	p321, L76	152,714,332	101	-	-	-	152,714,332	206	-	-	-	-	-	-	-	-	152,714,332	-	-	152,714,332													
46 556 SCADA	p321, L77 - L47	546,162	102	10,370	3,457	31,110	501,225	204	6,913	3,457	3,457	31,110	-	-	-	-	501,225	41,481	3,457	546,162													
47 556 Load Control		-	101	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-													
48 557 Other Expense (Letter of Credit)	p321, L78	978,132	101	-	-	-	978,132	206	-	-	-	-	-	-	-	-	978,132	-	-	978,132													
49 Total		154,238,626		10,370	3,457	31,110	154,193,689		6,913	3,457	3,457	31,110	-	-	-	-	154,193,689	41,481	3,457	154,238,626													
50																																	

Golden Spread Electric Cooperative
Summary 12/31/2015 Operating Expenses

Note: Data from FERC Form 1 and company's books and records

	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q	r	s	t													
																					BIG COUNTRY					GREENBELT		SOUTH PLAINS		New SFA		OTHER	
																					Form 1 Total	AF	SFA Total	SFA Total	SFA Total	SFA Total	AF	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT
51																																	
52	Transmission Expenses - Operation																																
53	560 Operation Supervision & Eng	p321,183	189,923	102	3,606	1,202	10,818	-	174,296	204	2,404	1,202	1,202	-	10,818	-	-	174,296	14,425	1,202	189,923												
54	560 SFA Operation Supervision & Eng SFA		-	100	-	-	-	-	-	202	-	-	-	-	-	-	-	-	-	-	-												
55	561.1 Load Dispatch - Reliability	p321,185	-	101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-												
56	561.1 SFA Load Dispatch - Reliability SFA		-	100	-	-	-	-	-	202	-	-	-	-	-	-	-	-	-	-	-												
57	561.2 Load Dispatch - Monitor/Operate Trans System	p321,186	135,697	102	2,577	859	7,730	-	124,532	204	1,718	859	859	-	7,730	-	-	124,532	10,306	859	135,697												
58	561.2 SFA Load Dispatch - Monitor/Operate Trans System SFA		79,439	100	-	-	79,439	-	-	202	-	-	-	-	79,439	-	-	-	79,439	-	79,439												
59	561.3 Load Dispatch - Trans Service & Scheduling	p321,187	-	101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-												
60	561.3 SFA Load Dispatch - Trans Service & Scheduling SFA		-	100	-	-	-	-	-	202	-	-	-	-	-	-	-	-	-	-	-												
61	561.4 Scheduling, System Control, & Dispatch Services	p321,188	-	101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-												
62	561.4 SFA Scheduling, System Control, & Dispatch Services SFA		-	100	-	-	-	-	-	202	-	-	-	-	-	-	-	-	-	-	-												
63	561.5 Reliability, Planning, & Standards Development	p321,189	-	101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-												
64	561.5 SFA Reliability, Planning, & Standards Development SFA		-	100	-	-	-	-	-	202	-	-	-	-	-	-	-	-	-	-	-												
65	561.6 Transmission Service Studies	p321,190	-	101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-												
66	561.6 SFA Transmission Service Studies SFA		-	100	-	-	-	-	-	202	-	-	-	-	-	-	-	-	-	-	-												
67	561.7 Generation Interconnection Studies	p321,191	-	101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-												
68	561.7 SFA Generation Interconnection Studies SFA		-	100	-	-	-	-	-	202	-	-	-	-	-	-	-	-	-	-	-												
69	561.8 Reliability, Planning, & Standards Development Services	p321,192	-	101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-												
70	561.8 SFA Reliability, Planning, & Standards Development Services SFA		-	100	-	-	-	-	-	202	-	-	-	-	-	-	-	-	-	-	-												
71	562 Station Expense	p321,193	-	101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-												
72	562 SFA Station Expense SFA		1,866	100	-	-	1,866	-	-	202	-	-	-	-	1,866	-	-	-	1,866	-	1,866												
73	563 Overhead Lines Expenses	p321,194	-	101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-												
74	563 SFA Overhead Lines Expenses SFA		1,743	100	-	-	-	1,743	-	202	-	-	-	-	-	-	-	1,743	-	-	1,743												
75	564 Underground Lines Expenses	p321,195	-	101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-												
76	564 SFA Underground Lines Expenses SFA		-	100	-	-	-	-	-	202	-	-	-	-	-	-	-	-	-	-	-												
77	565 Transmission by Others	p321,196	52,156,361	101	-	-	-	-	52,156,361	206	-	-	-	-	-	-	-	-	52,156,361	-	52,156,361												
78	565 SFA Transmission by Others SFA		-	100	-	-	-	-	-	202	-	-	-	-	-	-	-	-	-	-	-												
79	566 Misc Trans Expenses	p321,197	208,027	101	-	-	-	208,027	-	206	-	-	-	-	208,027	-	-	-	-	-	208,027												
80	566 SFA Misc Trans Expenses SFA		-	100	-	-	-	-	-	202	-	-	-	-	-	-	-	-	-	-	-												
81	567 Rents	p321,198	-	101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-												
82	567 SFA Rents SFA		-	100	-	-	-	-	-	202	-	-	-	-	-	-	-	-	-	-	-												
83	Total		52,773,056		6,183	2,061	99,853	-	52,664,959		4,122	2,061	2,061	-	99,853	-	-	52,664,959	106,036	2,061	52,773,056												
84																																	
85	Transmission Expenses - Maintenance																																
86	568 Maintenance Supervision & Eng	p321,1101	-	101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-												
87	568 SFA Maintenance Supervision & Eng SFA		-	100	-	-	-	-	-	202	-	-	-	-	-	-	-	-	-	-	-												
88	569 Maintenance of Structures	p321,1102	-	101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-												
89	569 SFA Maintenance of Structures SFA		-	100	-	-	-	-	-	202	-	-	-	-	-	-	-	-	-	-	-												
90	569.1 Maintenance of Computer Hardware	p321,1103	-	101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-												
91	569.1 SFA Maintenance of Computer Hardware SFA		-	100	-	-	-	-	-	202	-	-	-	-	-	-	-	-	-	-	-												
92	569.2 Maintenance of Computer Software	p321,1104	-	101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-												
93	569.2 SFA Maintenance of Computer Software SFA		-	100	-	-	-	-	-	202	-	-	-	-	-	-	-	-	-	-	-												
94	569.3 Maintenance of Communication Equipment	p321,1105	-	101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-												
95	569.3 SFA Maintenance of Communication Equipment SFA		-	100	-	-	-	-	-	202	-	-	-	-	-	-	-	-	-	-	-												
96	569.4 Maintenance of Misc Regional Trans Plant	p321,1106	-	101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-												
97	569.4 SFA Maintenance of Misc Regional Trans Plant SFA		-	100	-	-	-	-	-	202	-	-	-	-	-	-	-	-	-	-	-												
98	570 Maintenance Station Equipment	p321,1107	-	101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-												
99	570 SFA Maintenance Station Equipment SFA		169,246	100	-	-	39,923	-	129,323	202	-	-	-	-	39,923	-	-	-	129,323	39,923	169,246												
100	571 Maintenance OH Lines	p321,1108	-	101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-												
101	571 SFA Maintenance OH Lines SFA		101,793	100	6,335	-	48,414	-	47,044	209	6,335	-	-	-	48,414	-	-	-	47,044	54,749	101,793												
102	572 Maintenance of Underground Lines	p321,1109	-	101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-												
103	572 SFA Maintenance of Underground Lines SFA		-	100	-	-	-	-	-	202	-	-	-	-	-	-	-	-	-	-	-												
104	573 Maintenance of Misc Trans Plant	p321,1110	-	101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-												
105	573 SFA Maintenance of Misc Trans Plant SFA		-	100	-	-	-	-	-	202	-	-	-	-	-	-	-	-	-	-	-												
106	Total		271,039		6,335	-	88,337	-	176,367		6,335	039	-	-	88,337	-	-	176,367	94,672	-	271,039												
107																																	
108																																	
109	Total Transmission O&M Expenses		53,044,095		12,518	2,061	188,190	-	52,841,326		10,457	2,061	2,061	-	188,190	-	-	52,841,326	200,708	2,061	53,044,095												

Golden Spread Electric Cooperative
Summary 12/31/2015 Operating Expenses

Note: Data from FERC Form 1 and company's books and records

	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q	r	s	t													
																					BIG COUNTRY					GREENBELT		SOUTH PLAINS		New SFA		OTHER	
																					Form 1 Total	AF	SFA Total	SFA Total	SFA Total	SFA Total	SFA Total	SFA Total	SPP	ERCOT	SPP	ERCOT	SPP
110																																	
111	Regional Market Expenses - Operation																																
112	575.1																																
113	575.2																																
114	575.3																																
115	575.4																																
116	575.5																																
117	575.6																																
118	575.7																																
119	575.8																																
120																																	
121																																	
122	Regional Market Expenses - Maintenance																																
123	576.1																																
124	576.2																																
125	576.3																																
126	576.4																																
127	576.5																																
128																																	
129																																	
130																																	
131																																	
132	Distribution Expenses - Operation																																
133	580																																
134	580 SFA																																
135	581																																
136	582 SFA																																
137	582																																
138	582 SFA																																
139	583																																
140	583 SFA																																
141	584																																
142	584 SFA																																
143	585																																
144	586																																
145	587																																
146	588																																
147	589																																
148																																	
149																																	
150	Distribution Expenses - Maintenance																																
151	590																																
152	590 SFA																																
153	591																																
154	592 SFA																																
155	592																																
156	592 SFA																																
157	593																																
158	593 SFA																																
159	594																																
160	594 SFA																																
161	595																																
162	595 SFA																																
163	596																																
164	597																																
165	598																																
166																																	
167																																	
168																																	
169																																	

Golden Spread Electric Cooperative
Summary 12/31/2015 Operating Expenses

Note: Data from FERC Form 1 and company's books and records

	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q	r	s	t																		
																					BIG COUNTRY					GREENBELT		SOUTH PLAINS		New SFA		OTHER		SPP		ERCOT		Total
																					Form 1 Total	AF	SFA Total	SFA Total	SFA Total	SFA Total	AF	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	
170 Customer Accounts Expenses																																						
171 901 Supervision	p322, L159	83,180	101	-	-	-	-	83,180	206	-	-	-	-	-	-	-	-	83,180	-	-	83,180																	
172 902 Meter Reading Expenses	p322, L160	281,143	101	-	-	-	-	281,143	206	-	-	-	-	-	-	-	-	281,143	-	-	281,143																	
173 903 Customer Records & Collection Expenses	p322, L161	240,795	101	-	-	-	-	240,795	206	-	-	-	-	-	-	-	-	240,795	-	-	240,795																	
174 904 Uncollectible Accounts	p322, L162	-	101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-																		
175 905 Misc Customer Accounts Expenses	p322, L163	-	101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-																		
176 Total		605,118		-	-	-	-	605,118		-	-	-	-	-	-	-	-	605,118	-	-	605,118																	
177																																						
178 Customer Service & Informational Expenses																																						
179 907 Supervision	p323, L167	-	101	-	-	-	-	-	201	-	-	-	-	-	-	-	-	-	-	-																		
180 908 Meter Reading Expenses	p323, L168	-	101	-	-	-	-	-	201	-	-	-	-	-	-	-	-	-	-	-																		
181 909 Customer Records & Collection Expenses	p323, L169	-	101	-	-	-	-	-	201	-	-	-	-	-	-	-	-	-	-	-																		
182 910 Uncollectible Accounts	p323, L170	-	101	-	-	-	-	-	201	-	-	-	-	-	-	-	-	-	-	-																		
183 Total		-		-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-																		
184																																						
185 Sales Expenses																																						
186 911 Supervision	p323, L174	-	101	-	-	-	-	-	201	-	-	-	-	-	-	-	-	-	-	-																		
187 912 Demonstrating & Selling	p323, L175	-	101	-	-	-	-	-	201	-	-	-	-	-	-	-	-	-	-	-																		
188 913 Advertising Expenses	p323, L176	-	101	-	-	-	-	-	201	-	-	-	-	-	-	-	-	-	-	-																		
189 916 Misc Sales Expenses	p323, L177	-	101	-	-	-	-	-	201	-	-	-	-	-	-	-	-	-	-	-																		
190 Total		-		-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-																		
191																																						
192 Administrative & General Expenses - Operation																																						
193 920 Admin & Gen Salaries	p323, L181	8,936,263	101	-	-	-	-	8,936,263	206	-	-	-	-	-	-	-	-	8,936,263	-	-	8,936,263																	
194 921 Office Supplies	p323, L182	3,074,656	101	-	-	-	-	3,074,656	206	-	-	-	-	-	-	-	-	3,074,656	-	-	3,074,656																	
195 922 Credits for transfer	p323, L183	(141,718)	101	-	-	-	-	(141,718)	206	-	-	-	-	-	-	-	-	(141,718)	-	-	(141,718)																	
196 923 Outside Services	p323, L184	6,635,891	101	-	-	-	-	6,635,891	206	-	-	-	-	-	-	-	-	6,635,891	-	-	6,635,891																	
197 924 Property Insurance	p323, L185 - L42	2,086,260	101	-	-	-	-	2,086,260	206	-	-	-	-	-	-	-	-	2,086,260	-	-	2,086,260																	
198 924 SFA Property Insurance SFA		235,747	100	13,365	30,667	114,794	-	76,921	205	9,630	3,735	30,667	-	114,794	-	-	-	76,921	155,091	3,735	235,747																	
199 925 Injuries & Damages	p323, L186	1,474	101	-	-	-	-	1,474	206	-	-	-	-	-	-	-	-	1,474	-	-	1,474																	
200 926 Employee Pensions & Benefits	p323, L187	4,658,431	101	-	-	-	-	4,658,431	206	-	-	-	-	-	-	-	-	4,658,431	-	-	4,658,431																	
201 927 Franchise Requirements	p323, L188	-	101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-																		
202 928 Regulatory Commission Expenses	p323, L189	-	101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-																		
203 929 Less Duplicate Charges	p323, L190	-	101	-	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-																		
204 930.1 General Advertising	p323, L191	364,749	101	-	-	-	-	364,749	206	-	-	-	-	-	-	-	-	364,749	-	-	364,749																	
205 930.2 Miscellaneous General	p323, L192	1,225,171	101	-	-	-	-	1,225,171	206	-	-	-	-	-	-	-	-	1,225,171	-	-	1,225,171																	
206 931 Rents	p323, L193	593,795	101	-	-	-	-	593,795	206	-	-	-	-	-	-	-	-	593,795	-	-	593,795																	
207 Total		27,670,719		13,365	30,667	114,794	-	27,511,893		9,630	3,735	30,667	-	114,794	-	-	-	27,511,893	155,091	3,735	27,670,719																	
208																																						
209 Administrative & General Expenses - Maintenance																																						
210 935 Maintenance of General Plant	p323, L196	5,290	101	-	-	-	-	5,290	206	-	-	-	-	-	-	-	-	5,290	-	-	5,290																	
211 Total		5,290		-	-	-	-	5,290		-	-	-	-	-	-	-	-	5,290	-	-	5,290																	
212																																						
213 Total Administrative & General O&M Expenses before Allocation		27,676,009		13,365	30,667	114,794	-	27,517,183		9,630	3,735	30,667	-	114,794	-	-	-	27,517,183	155,091	3,735	27,676,009																	
214																																						
215 A&G Transmission & SFA Allocation	company books	3,038,752	102	57,698	19,233	173,093	-	2,788,728	204	38,465	19,233	19,233	-	173,093	-	-	-	2,788,728	230,791	19,233	3,038,752																	
216 Remaining A&G Less Allocations		24,401,510	101	-	-	-	-	24,401,510	206	-	-	-	-	-	-	-	-	24,401,510	-	-	24,401,510																	
217																																						
218 Total Administrative & General O&M Expenses		27,676,009		71,063	49,899	287,887	-	27,267,160		48,096	22,967	49,899	-	287,887	-	-	-	27,267,160	385,882	22,967	27,676,009																	
219																																						
220 Total Electric Operations & Maint Expense		293,473,377		147,205	67,826	2,626,925	-	290,631,422		84,962	62,243	67,826	-	2,626,925	-	-	-	290,631,422	2,779,712	62,243	293,473,377																	
221																																						

Golden Spread Electric Cooperative
Summary 12/31/2015 Operating Expenses

Note: Data from FERC Form 1 and company's books and records

	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q	r	s	t																									
																					BIG COUNTRY					GREENBELT					SOUTH PLAINS					New SFA					OTHER				
																					Form 1 Total	AF	SFA Total	SFA Total	SFA Total	SFA Total	AF	SFP	ERCOT	SFP	ERCOT	SFP	ERCOT	SFP	ERCOT	SFP	ERCOT	SFP	ERCOT	Total					
222 Depreciation																																													
223 Intangible Plant	p336, L1	-	101	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-																									
224 Steam Production Plant	p336, L2	10,544,278	101	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	10,544,278																									
225 Other Production Plant	p336, L6	13,978,860	101	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	13,978,860																									
226 Transmission Plant	p336, L7	18,497	101	-	-	-	-	204	-	-	-	-	-	-	-	-	-	-	-	18,497																									
227 Transmission Plant SFA		1,164,709	100	129,278	652,807	272,150	-	202	128,356	922	652,807	-	272,150	-	-	-	-	-	-	1,164,709																									
228 SCADA G5SC		320,257	102	6,081	2,027	18,242	-	204	4,054	2,027	2,027	-	18,242	-	-	-	-	-	-	320,257																									
229 Distribution Plant	p336, L8	9,747	101	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	9,747																									
230 Distribution Plant SFA		1,497,540	100	98,494	44,731	758,791	-	203	36,058	62,436	44,731	-	758,791	-	-	-	-	-	-	1,497,540																									
231 Regional Transmission & Market Operation	p336, L9	-	101	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-																									
232 General Plant	p336, L10	1,084,538	101	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	1,084,538																									
233 General Plant Trans & SFA Allocation	company books	144,423	106	322	107	967	-	204	215	107	107	-	967	-	-	-	-	-	-	144,423																									
234 Amortization Regulatory Debits	p114, L12	-	100	-	-	-	-	204	-	-	-	-	-	-	-	-	-	-	-	-																									
235 Amortization Regulatory Credits	p114, L13	-	100	-	-	-	-	204	-	-	-	-	-	-	-	-	-	-	-	-																									
236 Total		26,762,969		234,175	699,672	1,050,150	-	206	168,682	65,493	699,672	-	1,050,150	-	-	-	-	-	-	26,778,971																									
237																																													
238 Taxes Other Than Income Taxes																																													
239 SFA Taxes	company books	451,241	100	112,689	5,718	110,933	-	205	81,199	31,490	5,718	-	110,933	-	-	-	-	-	-	451,241																									
240 Common Taxes	company books	12,075	106	27	9	81	-	204	18	9	9	-	81	-	-	-	-	-	-	12,075																									
241 Transmission Taxes	company books	70,231	102	1,334	445	4,001	-	204	889	445	445	-	4,001	-	-	-	-	-	-	70,231																									
242 Other Taxes	company books	4,399,039	101	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	4,399,039																									
243 Total	p114, L14	4,932,586		114,049	6,171	115,014	-	206	82,106	31,943	6,171	-	115,014	-	-	-	-	-	-	4,932,586																									
244																																													
245 Total Utility Operating Expenses		327,168,932		495,429	773,670	3,792,090	-	206	335,750	159,679	773,670	-	3,792,090	-	-	-	-	-	-	327,168,932																									
246																																													
247 Interest Expense																																													
248 SFA Interest	company books	2,975,028	100	317,507	929,542	693,438	-	205	228,783	88,724	929,542	-	693,438	-	-	-	-	-	-	2,975,028																									
249 Common Interest	company books	-	106	-	-	-	-	201	-	-	-	-	-	-	-	-	-	-	-	-																									
250 Transmission Interest	company books	-	101	-	-	-	-	204	-	-	-	-	-	-	-	-	-	-	-	-																									
251 Other Interest	company books	23,100,086	101	-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	23,100,086																									
252 Total		26,075,114		317,507	929,542	693,438	-	206	228,783	88,724	929,542	-	693,438	-	-	-	-	-	-	26,075,114																									
253																																													
254 Margin																																													
255 SFA Margin		1,778,129		31,067	1,156,450	590,612	-	205	22,385	8,681	1,156,450	-	590,612	-	-	-	-	-	-	1,778,129																									
256																																													
257 Total Revenue Requirement		355,022,175		844,003	2,859,661	5,076,140	-	206	586,918	257,084	2,859,661	-	5,076,140	-	-	-	-	-	-	355,022,175																									
258 Total Revenue Requirement less Margin		353,244,046		812,936	1,703,212	4,485,528	-	206	564,533	248,403	1,703,212	-	4,485,528	-	-	-	-	-	-	353,244,046																									
259 Operating Expenses w/o A&G		265,797,368		76,142	17,927	2,339,037	-	206	36,866	39,276	17,927	-	2,339,037	-	-	-	-	-	-	265,797,368																									
260 Operating Expenses w/o A&G Ratio									0.01%	0.01%	0.01%	0.00%	0.88%	0.00%	0.00%	0.00%	0.00%	0.00%	99.08%																										
261																																													
262 Transmission O&M Expenses		53,044,095		12,518	2,061	188,190	-	206	52,841,326																																				
263 Less 560		(189,923)		(3,606)	(1,202)	(10,818)	-	206	(174,296)																																				
264 Transmission O&M Expenses w/o 560		52,854,172		8,912	859	177,372	-	206	52,667,030																																				
265 Transmission O&M Expenses w/o 560 Ratio		100.00%	104	0.02%	0.00%	0.34%	0.00%	206	99.65%																																				
266 Less 565		(52,156,361)		-	-	-	-	206	(52,156,361)																																				
267 Transmission O&M Expenses w/o 560 and 565		697,811		8,912	859	177,372	-	206	530,669																																				
268 Transmission O&M Expenses w/o 560 and 565 Ratio		100.00%	105	1.28%	0.12%	25.42%	0.00%	206	73.18%																																				
269																																													
270																																													
271 Debt Service																																													
272 Principal				66,723	926,144	849,889	-	206																																					
273 Interest				317,507	929,542	693,438	-	206																																					
274 Total				384,230	1,855,686	1,543,328	-	206																																					
275 DSC				1.5	1.5	1.5	1.5	206																																					
276 Cash Before DS				576,346	2,783,530	2,314,992	-	206																																					
277 Less: Depreciation				(227,772)	(697,538)	(1,030,941)	-	206																																					
278 Less: Interest				(317,507)	(929,542)	(693,438)	-	206																																					
279 Margin				31,067	1,156,450	590,612	-	206																																					

Note: Reference FERC Form 1 page 450.1 Footnote Data
Note: The DSC will remain fixed at 1.5 until a FPA Section 205 filing

Note: Data from FERC Form 1 and company's books and records

	u	v	w	x	y	z	aa	ab	ac	ad	ae	af	ag
	BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER	SPP Trans	ERCOT Trans	Total	
AF	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans					
---	3	4	5	6	7	8	9	10	11				
1 Steam Power Generation - Operation													
2 500 Operation Supervision & Eng	302	-	-	-	-	-	-	-	3,727,150	-	-	3,727,150	
3 501 Fuel	302	-	-	-	-	-	-	-	13,387,075	-	-	13,387,075	
4 502 Steam Expenses	302	-	-	-	-	-	-	-	120,274	-	-	120,274	
5 503 Steam from Other Sources	302	-	-	-	-	-	-	-	-	-	-	-	
6 504 Less Steam Transferred-Cr	302	-	-	-	-	-	-	-	-	-	-	-	
7 505 Electric Expenses	302	-	-	-	-	-	-	-	237,262	-	-	237,262	
8 506 Misc Steam Power Expenses	302	-	-	-	-	-	-	-	1,811,344	-	-	1,811,344	
9 507 Rents	302	-	-	-	-	-	-	-	-	-	-	-	
10 509 Allowances	302	-	-	-	-	-	-	-	-	-	-	-	
11 Total									19,283,105	-	-	19,283,105	
12													
13 Steam Power Generation - Maintenance													
14 510 Maintenance Supervision & Eng	302	-	-	-	-	-	-	-	9,852,425	-	-	9,852,425	
15 511 Maintenance of Structures	302	-	-	-	-	-	-	-	-	-	-	-	
16 512 Maintenance of Boiler Plant	302	-	-	-	-	-	-	-	-	-	-	-	
17 513 Maintenance of Electric Plant	302	-	-	-	-	-	-	-	-	-	-	-	
18 514 Maintenance of Misc Steam Plant	302	-	-	-	-	-	-	-	-	-	-	-	
19 Total									9,852,425	-	-	9,852,425	
20													
21 Total Steam Power Generation O&M Expenses									29,135,530	-	-	29,135,530	
22													
23													
24 Other Power Generation - Operation													
25 546 Operation Supervision & Eng	302	-	-	-	-	-	-	-	4,503,876	-	-	4,503,876	
26 547 Fuel	302	-	-	-	-	-	-	-	17,379,927	-	-	17,379,927	
27 548 Generation Expense	302	-	-	-	-	-	-	-	746,689	-	-	746,689	
28 549 Misc Other Power Generation Expenses	302	-	-	-	-	-	-	-	1,870,755	-	-	1,870,755	
29 550 Rents	302	-	-	-	-	-	-	-	-	-	-	-	
30 Total									24,501,247	-	-	24,501,247	
31													
32													
33 Other Power Generation - Maintenance													
34 551 Maintenance Supervision & Eng	302	-	-	-	-	-	-	-	-	-	-	-	
35 552 Maintenance of Structures	302	-	-	-	-	-	-	-	-	-	-	-	
36 553 Maintenance of Generating & Electric Plant	302	-	-	-	-	-	-	-	1,264,848	-	-	1,264,848	
37 554 Maintenance of Misc Other Power Generation Plant	302	-	-	-	-	-	-	-	-	-	-	-	
38 Total									1,264,848	-	-	1,264,848	
39													
40													
41 Total Other Power Generation O&M Expenses									25,766,095	-	-	25,766,095	
42													
43													
44 Other Power Supply Expense													
45 555 Purchased Power	302	-	-	-	-	-	-	-	152,714,333	-	-	152,714,333	
46 556 SCADA	305	5,502	318	3,256	-	9,868	-	-	527,217	18,626	318	546,162	
47 556 Load Control	302	-	-	-	-	-	-	-	-	-	-	-	
48 557 Other Expense (Letter of Credit)	302	-	-	-	-	-	-	-	978,132	-	-	978,132	
49 Total		5,502	318	3,256	-	9,868	-	-	154,219,681	18,626	318	154,238,626	
50													

Note: Data from FERC Form 1 and company's books and records

u	v	w	x	y	z	aa	ab	ac	ad	ae	af	ag												
													BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER	SPP Trans	ERCOT Trans	Total
													SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans				
51																								
52	Transmission Expenses - Operation																							
53	560 Operation Supervision & Eng	300	2,404	1,202	1,202	-	10,818	-	-	-	174,296	14,425	1,202	189,923										
54	560 SFA Operation Supervision & Eng SFA	300	-	-	-	-	-	-	-	-	-	-	-	-										
55	561.1 Load Dispatch - Reliability	300	-	-	-	-	-	-	-	-	-	-	-	-										
56	561.1 SFA Load Dispatch - Reliability SFA	300	-	-	-	-	-	-	-	-	-	-	-	-										
57	561.2 Load Dispatch - Monitor/Operate Trans System	300	1,718	859	859	-	7,730	-	-	-	124,532	10,306	859	135,697										
58	561.2 SFA Load Dispatch - Monitor/Operate Trans System SFA	300	-	-	-	-	79,439	-	-	-	-	79,439	-	79,439										
59	561.3 Load Dispatch - Trans Service & Scheduling	300	-	-	-	-	-	-	-	-	-	-	-	-										
60	561.3 SFA Load Dispatch - Trans Service & Scheduling SFA	300	-	-	-	-	-	-	-	-	-	-	-	-										
61	561.4 Scheduling, System Control, & Dispatch Services	300	-	-	-	-	-	-	-	-	-	-	-	-										
62	561.4 SFA Scheduling, System Control, & Dispatch Services SFA	300	-	-	-	-	-	-	-	-	-	-	-	-										
63	561.5 Reliability, Planning, & Standards Development	300	-	-	-	-	-	-	-	-	-	-	-	-										
64	561.5 SFA Reliability, Planning, & Standards Development SFA	300	-	-	-	-	-	-	-	-	-	-	-	-										
65	561.6 Transmission Service Studies	300	-	-	-	-	-	-	-	-	-	-	-	-										
66	561.6 SFA Transmission Service Studies SFA	300	-	-	-	-	-	-	-	-	-	-	-	-										
67	561.7 Generation Interconnection Studies	300	-	-	-	-	-	-	-	-	-	-	-	-										
68	561.7 SFA Generation Interconnection Studies SFA	300	-	-	-	-	-	-	-	-	-	-	-	-										
69	561.8 Reliability, Planning, & Standards Development Services	300	-	-	-	-	-	-	-	-	-	-	-	-										
70	561.8 SFA Reliability, Planning, & Standards Development Services SFA	300	-	-	-	-	-	-	-	-	-	-	-	-										
71	562 Station Expense	300	-	-	-	-	-	-	-	-	-	-	-	-										
72	562 SFA Station Expense SFA	300	-	-	-	-	1,866	-	-	-	-	1,866	-	1,866										
73	563 Overhead Lines Expenses	300	-	-	-	-	-	-	-	-	-	-	-	-										
74	563 SFA Overhead Lines Expenses SFA	300	-	-	-	-	-	-	-	1,743	-	-	-	1,743										
75	564 Underground Lines Expenses	300	-	-	-	-	-	-	-	-	-	-	-	-										
76	564 SFA Underground Lines Expenses SFA	300	-	-	-	-	-	-	-	-	-	-	-	-										
77	565 Transmission by Others	300	-	-	-	-	-	-	-	-	52,156,361	-	-	52,156,361										
78	565 SFA Transmission by Others SFA	300	-	-	-	-	-	-	-	-	-	-	-	-										
79	566 Misc Trans Expenses	300	-	-	-	-	-	-	-	-	208,027	-	-	208,027										
80	566 SFA Misc Trans Expenses SFA	300	-	-	-	-	-	-	-	-	-	-	-	-										
81	567 Rents	300	-	-	-	-	-	-	-	-	-	-	-	-										
82	567 SFA Rents SFA	300	-	-	-	-	-	-	-	-	-	-	-	-										
83	Total		4,122	2,061	2,061	-	99,853	-	-	-	52,664,959	106,036	2,061	52,773,056										
84																								
85	Transmission Expenses - Maintenance																							
86	568 Maintenance Supervision & Eng	300	-	-	-	-	-	-	-	-	-	-	-	-										
87	568 SFA Maintenance Supervision & Eng SFA	300	-	-	-	-	-	-	-	-	-	-	-	-										
88	569 Maintenance of Structures	300	-	-	-	-	-	-	-	-	-	-	-	-										
89	569 SFA Maintenance of Structures SFA	300	-	-	-	-	-	-	-	-	-	-	-	-										
90	569.1 Maintenance of Computer Hardware	300	-	-	-	-	-	-	-	-	-	-	-	-										
91	569.1 SFA Maintenance of Computer Hardware SFA	300	-	-	-	-	-	-	-	-	-	-	-	-										
92	569.2 Maintenance of Computer Software	300	-	-	-	-	-	-	-	-	-	-	-	-										
93	569.2 SFA Maintenance of Computer Software SFA	300	-	-	-	-	-	-	-	-	-	-	-	-										
94	569.3 Maintenance of Communication Equipment	300	-	-	-	-	-	-	-	-	-	-	-	-										
95	569.3 SFA Maintenance of Communication Equipment SFA	300	-	-	-	-	-	-	-	-	-	-	-	-										
96	569.4 Maintenance of Misc Regional Trans Plant	300	-	-	-	-	-	-	-	-	-	-	-	-										
97	569.4 SFA Maintenance of Misc Regional Trans Plant SFA	300	-	-	-	-	-	-	-	-	-	-	-	-										
98	570 Maintenance Station Equipment	300	-	-	-	-	-	-	-	-	-	-	-	-										
99	570 SFA Maintenance Station Equipment SFA	300	-	-	-	-	39,923	-	-	-	129,323	39,923	-	169,246										
100	571 Maintenance OH Lines	300	-	-	-	-	-	-	-	-	-	-	-	-										
101	571 SFA Maintenance OH Lines SFA	300	6,335	-	-	-	48,414	-	-	-	47,044	54,749	-	101,793										
102	572 Maintenance of Underground Lines	300	-	-	-	-	-	-	-	-	-	-	-	-										
103	572 SFA Maintenance of Underground Lines SFA	300	-	-	-	-	-	-	-	-	-	-	-	-										
104	573 Maintenance of Misc Trans Plant	300	-	-	-	-	-	-	-	-	-	-	-	-										
105	573 SFA Maintenance of Misc Trans Plant SFA	300	-	-	-	-	-	-	-	-	-	-	-	-										
106	Total		6,335	-	-	-	88,337	-	-	-	176,367	94,672	-	271,039										
107																								
108																								
109	Total Transmission O&M Expenses		10,457	2,061	2,061	-	188,190	-	-	-	52,841,326	200,708	2,061	53,044,095										

Note: Data from FERC Form 1 and company's books and records

	u	v	w	x	y	z	aa	ab	ac	ad	ae	af	ag
	BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER	SPP Trans	ERCOT Trans	Total	
AF	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans					
110													
111	Regional Market Expenses - Operation												
112	302	-	-	-	-	-	-	-	-	682,615	-	-	682,615
113	302	-	-	-	-	-	-	-	-	-	-	-	-
114	302	-	-	-	-	-	-	-	-	-	-	-	-
115	302	-	-	-	-	-	-	-	-	-	-	-	-
116	302	-	-	-	-	-	-	-	-	-	-	-	-
117	302	-	-	-	-	-	-	-	-	-	-	-	-
118	302	-	-	-	-	-	-	-	-	-	-	-	-
119	302	-	-	-	-	-	-	-	-	-	-	-	-
120		-	-	-	-	-	-	-	-	682,615	-	-	682,615
121													
122	Regional Market Expenses - Maintenance												
123	302	-	-	-	-	-	-	-	-	-	-	-	-
124	302	-	-	-	-	-	-	-	-	-	-	-	-
125	302	-	-	-	-	-	-	-	-	-	-	-	-
126	302	-	-	-	-	-	-	-	-	-	-	-	-
127	302	-	-	-	-	-	-	-	-	-	-	-	-
128		-	-	-	-	-	-	-	-	-	-	-	-
129		-	-	-	-	-	-	-	-	-	-	-	-
130		-	-	-	-	-	-	-	-	682,615	-	-	682,615
131													
132	Distribution Expenses - Operation												
133	301	-	-	-	-	-	-	-	-	-	-	-	-
134	301	-	-	-	-	-	-	-	-	-	-	-	-
135	301	-	-	-	-	-	-	-	-	-	-	-	-
136	301	-	-	-	-	-	-	-	-	-	-	-	-
137	301	-	-	-	-	-	-	-	-	-	-	-	-
138	301	1,704	2,951	1,123	-	8,830	-	-	-	248,405	11,657	2,951	263,013
139	302	-	-	-	-	-	-	-	-	-	-	-	-
140	302	-	-	-	-	-	-	-	-	-	-	-	-
141	302	-	-	-	-	-	-	-	-	-	-	-	-
142	302	-	-	-	-	-	-	-	-	-	-	-	-
143	302	-	-	-	-	-	-	-	-	-	-	-	-
144	302	-	-	-	-	-	-	-	-	38,294	-	-	38,294
145	302	-	-	-	-	-	-	-	-	-	-	-	-
146	302	-	-	-	-	-	-	-	-	-	-	-	-
147	302	-	-	-	-	-	-	-	-	-	-	-	-
148		1,704	2,951	1,123	-	8,830	-	-	-	286,699	11,657	2,951	301,307
149													
150	Distribution Expenses - Maintenance												
151	301	-	-	-	-	-	-	-	-	-	-	-	-
152	301	-	-	-	-	-	-	-	-	-	-	-	-
153	301	-	-	-	-	-	-	-	-	-	-	-	-
154	301	-	-	-	-	-	-	-	-	-	-	-	-
155	301	-	-	-	-	-	-	-	-	-	-	-	-
156	301	60	104	-	-	183,007	-	-	-	1,840,812	183,067	104	2,023,982
157	302	-	-	-	-	-	-	-	-	-	-	-	-
158	302	-	-	-	-	-	-	-	-	-	-	-	-
159	302	-	-	-	-	-	-	-	-	-	-	-	-
160	302	-	-	-	-	-	-	-	-	-	-	-	-
161	302	-	-	-	-	-	-	-	-	-	-	-	-
162	302	-	-	-	-	-	-	-	-	-	-	-	-
163	302	-	-	-	-	-	-	-	-	-	-	-	-
164	302	-	-	-	-	-	-	-	-	-	-	-	-
165	302	-	-	-	-	-	-	-	-	-	-	-	-
166		60	104	-	-	183,007	-	-	-	1,840,812	183,067	104	2,023,982
167													
168		1,764	3,055	1,123	-	191,836	-	-	-	2,127,510	194,724	3,055	2,325,289
169													

Note: Data from FERC Form 1 and company's books and records

	u	v	w	x	y	z	aa	ab	ac	ad	ae	af	ag
	BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER				
AF	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans		SPP Trans	ERCOT Trans	Total	
170 Customer Accounts Expenses													
171 901 Supervision	302	-	-	-	-	-	-	-	-	83,180	-	-	83,180
172 902 Meter Reading Expenses	302	-	-	-	-	-	-	-	-	281,143	-	-	281,143
173 903 Customer Records & Collection Expenses	302	-	-	-	-	-	-	-	-	240,795	-	-	240,795
174 904 Uncollectible Accounts	302	-	-	-	-	-	-	-	-	-	-	-	-
175 905 Misc Customer Accounts Expenses	302	-	-	-	-	-	-	-	-	-	-	-	-
176 Total		-	-	-	-	-	-	-	-	605,118	-	-	605,118
177													
178 Customer Service & Informational Expenses													
179 907 Supervision	302	-	-	-	-	-	-	-	-	-	-	-	-
180 908 Meter Reading Expenses	302	-	-	-	-	-	-	-	-	-	-	-	-
181 909 Customer Records & Collection Expenses	302	-	-	-	-	-	-	-	-	-	-	-	-
182 910 Uncollectible Accounts	302	-	-	-	-	-	-	-	-	-	-	-	-
183 Total		-	-	-	-	-	-	-	-	-	-	-	-
184													
185 Sales Expenses													
186 911 Supervision	302	-	-	-	-	-	-	-	-	-	-	-	-
187 912 Demonstrating & Selling	302	-	-	-	-	-	-	-	-	-	-	-	-
188 913 Advertising Expenses	302	-	-	-	-	-	-	-	-	-	-	-	-
189 916 Misc Sales Expenses	302	-	-	-	-	-	-	-	-	-	-	-	-
190 Total		-	-	-	-	-	-	-	-	-	-	-	-
191													
192 Administrative & General Expenses - Operation													
193 920 Admin & Gen Salaries	306	-	-	-	-	-	-	-	-	8,936,263	-	-	8,936,263
194 921 Office Supplies	306	-	-	-	-	-	-	-	-	3,074,656	-	-	3,074,656
195 922 Credits for transfer	306	-	-	-	-	-	-	-	-	(141,718)	-	-	(141,718)
196 923 Outside Services	306	-	-	-	-	-	-	-	-	6,635,891	-	-	6,635,891
197 924 Property Insurance	306	-	-	-	-	-	-	-	-	2,086,260	-	-	2,086,260
198 924 SFA Property Insurance SFA	305	7,664	344	28,884	-	36,413	-	-	-	162,441	72,961	344	235,747
199 925 Injuries & Damages	306	-	-	-	-	-	-	-	-	1,474	-	-	1,474
200 926 Employee Pensions & Benefits	306	-	-	-	-	-	-	-	-	4,658,431	-	-	4,658,431
201 927 Franchise Requirements	306	-	-	-	-	-	-	-	-	-	-	-	-
202 928 Regulatory Commission Expenses	306	-	-	-	-	-	-	-	-	-	-	-	-
203 929 Less Duplicate Charges	306	-	-	-	-	-	-	-	-	-	-	-	-
204 930.1 General Advertising	306	-	-	-	-	-	-	-	-	364,769	-	-	364,769
205 930.2 Miscellaneous General	306	-	-	-	-	-	-	-	-	1,225,171	-	-	1,225,171
206 931 Rents	306	-	-	-	-	-	-	-	-	593,795	-	-	593,795
207 Total		7,664	344	28,884	-	36,413	-	-	-	27,597,414	72,961	344	27,670,719
208													
209 Administrative & General Expenses - Maintenance													
210 935 Maintenance of General Plant	306	-	-	-	-	-	-	-	-	5,290	-	-	5,290
211 Total		-	-	-	-	-	-	-	-	5,290	-	-	5,290
212													
213 Total Administrative & General O&M Expenses before Allocation		7,664	344	28,884	-	36,413	-	-	-	27,602,704	72,961	344	27,676,009
214													
215 A&G Transmission & SFA Allocation	306	30,735	1,975	18,116	-	55,652	-	-	-	2,932,274	104,503	1,975	3,038,752
216 Remaining A&G Less Allocations	306	-	-	-	-	-	-	-	-	24,401,510	-	-	24,401,510
217													
218 Total Administrative & General O&M Expenses		38,400	2,319	47,000	-	92,065	-	-	-	27,496,226	177,464	2,319	27,676,009
219													
220 Total Electric Operations & Maint Expense		56,123	7,753	53,440	-	481,959	-	-	-	292,874,102	591,522	7,753	293,473,377
221													

Note: Data from FERC Form 1 and company's books and records

	u	v	w	x	y	z	aa	ab	ac	ad	ae	af	ag
	BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER		SPP Trans	ERCOT Trans	Total
AF	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans	SPP Trans	ERCOT Trans					
222	Depreciation												
223	Intangible Plant	306	-	-	-	-	-	-	-	-	-	-	-
224	Steam Production Plant	306	-	-	-	-	-	-	-	10,544,278	-	-	10,544,278
225	Other Production Plant	306	-	-	-	-	-	-	-	13,978,980	-	-	13,978,980
226	Transmission Plant	306	-	-	-	-	-	-	-	18,497	-	-	18,497
227	Transmission Plant SFA	300	128,356	922	652,807	-	272,150	-	-	110,474	1,053,313	922	1,164,709
228	SCADA GS&C	305	3,226	187	1,909	-	5,787	-	-	309,148	10,922	187	320,257
229	Distribution Plant	306	-	-	-	-	-	-	-	9,747	-	-	9,747
230	Distribution Plant SFA	301	3,263	5,650	4,048	-	68,671	-	-	1,415,908	75,982	5,650	1,497,540
231	Regional Transmission & Market Operation	306	-	-	-	-	-	-	-	-	-	-	-
232	General Plant	306	-	-	-	-	-	-	-	1,084,538	-	-	1,084,538
233	General Plant Trans & SFA Allocation	306	172	11	101	-	311	-	-	143,828	584	11	144,423
234	Amortization Regulatory Debits												
235	Amortization Regulatory Credits												
236	Total		135,017	6,771	658,865	-	346,918	-	-	27,615,398	1,140,800	6,771	28,762,969
237													
238	Taxes Other Than Income Taxes												
239	SFA Taxes	305	64,622	2,900	5,386	-	35,188	-	-	343,145	105,196	2,900	451,241
240	Common Taxes	300	18	9	9	-	81	-	-	11,958	108	9	12,075
241	Transmission Taxes	300	889	445	445	-	4,001	-	-	64,453	5,334	445	70,231
242	Other Taxes	300	-	-	-	-	-	-	-	4,399,039	-	-	4,399,039
243	Total		65,529	3,354	5,839	-	39,270	-	-	4,818,595	110,637	3,354	4,932,586
244													
245	Total Utility Operating Expenses		256,668	17,878	718,144	-	868,147	-	-	325,308,095	1,842,959	17,878	327,168,932
246													
247	Interest Expense												
248	SFA Interest	305	182,075	8,172	875,510	-	219,961	-	-	1,689,310	1,277,546	8,172	2,975,028
249	Common Interest	300	-	-	-	-	-	-	-	-	-	-	-
250	Transmission Interest	300	-	-	-	-	-	-	-	-	-	-	-
251	Other Interest	300	-	-	-	-	-	-	-	23,100,086	-	-	23,100,086
252	Total		182,075	8,172	875,510	-	219,961	-	-	24,789,396	1,277,546	8,172	26,075,114
253													
254	Margin												
255	SFA Margin	305	17,815	800	1,089,229	-	187,344	-	-	482,941	1,294,388	800	1,778,129
256													
257	Total Revenue Requirement		456,558	26,850	2,682,883	-	1,275,452	-	-	350,580,432	4,414,893	26,850	355,022,175
258	Total Revenue Requirement less Margin		438,743	26,050	1,593,655	-	1,088,108	-	-	350,097,491	3,120,505	26,050	353,244,046
259	Operating Expenses w/o A&G		17,723	5,434	6,440	-	389,895	-	-	265,377,876	414,057	5,434	265,797,368
260	Operating Expenses w/o A&G Ratio												
261													
262	Transmission O&M Expenses												
263	Less 560												
264	Transmission O&M Expenses w/o 560												
265	Transmission O&M Expenses w/o 560 Ratio												
266	Less 565												
267	Transmission O&M Expenses w/o 560 and 565												
268	Transmission O&M Expenses w/o 560 and 565 Ratio												
269													
270													
271	Debt Service												
272	Principal												
273	Interest												
274	Total												
275	DSC												
276	Cash Before DS												
277	Less: Depreciation												
278	Less: Interest												
279	Margin												

Note: Reference FERC Form 1 page 450.1 Footnote Data
 Note: The DSC will remain fixed at 1.5 until a FPA Section 205 filing

Golden Spread Electric Cooperative
Summary of Allocation Factors

a	b	c	d	e	f	g	h	i	j	k	m
1	AF	Allocation Factors									
2	-----	-----									
3		Form 1									
4		-----									
5		Wages & Salaries									
6		Production	p354, L20	1,274,017	43.89%						
7		Transmission	p354, L21	341,137	11.75%						
8		Regional Marketing	p354, L22	682,615	23.52%						
9		Distribution	p354, L23	-	0.00%						
10		Cust Acct, Cust Svc, Sales	p354, L24-26	605,118	20.85%						
11		Admin & Gen	p354, L27	8,936,263							
12		Total		11,839,150	100.00%						
13											
14											
15											
16											
17											
18											
19											
20											
21											
22											
23											
24											
25											
26											
27											
28											
29											
30											
31											
32											

		BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER	TOTAL
		SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT		
13	Allocate Wages by DP										
14	Wages & Salary less A&G (by DP)	4,318	2,159	2,159	0	19,432	0	0	0	2,874,819	2,902,887
15	107 Wages & Salary Ratio	0.15%	0.07%	0.07%	0.00%	0.67%	0.00%	0.00%	0.00%	99.03%	100.00%
16											
17	SFA Investment										
18	Total SFA Trans & Dist Plant Investment	5,886,740	2,267,888	25,195,910	-	39,582,213	-	-	-	28,558,286	101,491,037
19	Total SFA Allocation to Transmission Function	4,684,904	208,892	23,731,344	-	12,555,615	-	-	-	60,310,283	101,491,037
20	305 SFA Plant to Transmission Function Ratio	79.58%	9.21%	94.19%	0.00%	31.72%	0.00%	0.00%	0.00%	211.18%	100.00%
21											
22	Trans & Dist Plant less 350, 359, 360										
23	Total Trans & Dist Plant Investment	5,907,607	2,291,014	25,228,996	-	39,722,658	-	-	-	33,171,308	106,321,583
24	Total Trans & Dist Plant Allocated to Transmission Function	4,720,452	235,245	23,764,430	-	12,771,284	-	-	-	64,830,173	106,321,583
25	306 Ratio T&D Plant to T&D Plant Allocated to Transmission Function	79.90%	10.27%	94.19%	0.00%	32.15%	0.00%	0.00%	0.00%	195.44%	100.00%
26											
27	Trans & Dist Expenses w/o A&G										
28	Total Trans & Dist Expenses	36,866	39,276	17,927	-	2,339,037	-	-	-	263,364,262	265,797,368
29	Total Trans & Dist Expenses Allocated to Transmission Function	17,723	5,434	6,440	-	389,895	-	-	-	265,377,876	265,797,368
30	307 Ratio T&D Expenses to T&D Expenses Allocated to Transmission Function	48.07%	13.84%	35.92%	0.00%	16.67%	0.00%	0.00%	0.00%	100.76%	100.00%
31											
32											

Golden Spread Electric Cooperative
Summary of Allocation Factors

a	b	c	d	e	f	g	h	i	j	k	m
2	3	4	5	6	7	8	9	10			
		BIG COUNTRY		GREENBELT		SOUTH PLAINS		New SFA		OTHER	TOTAL
		Total/SPP	ERCOT	Total/SPP	ERCOT	Total/SPP	ERCOT	Total/SPP	ERCOT		
33	1										
34											
35											
36											
37	100	Direct to SFA									0.00%
38	101	Direct - Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
39	102	Delivery Points Member	1.90%		0.63%		5.70%	0.00%	0.00%	91.77%	100.00%
40	103	Delivery Points Region	1.27%	0.63%	0.63%	0.00%	5.70%	0.00%	0.00%	91.77%	100.00%
41	104	Transmission O&M w/Acct 565	0.02%		0.00%		0.34%	0.00%	0.00%	99.65%	100.00%
42	105	Transmission O&M w/o Acct 565	1.28%		0.12%		25.42%	0.00%	0.00%	73.18%	100.00%
43	106	Wage & Salary Member	0.22%		0.07%		0.67%	0.00%	0.00%	99.03%	100.00%
44	107	Wage & Salary Region	0.15%	0.07%	0.07%	0.00%	0.67%	0.00%	0.00%	99.03%	100.00%
45	108	Transmission Other	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
46	109	Total Plant Investment	0.74%	0.29%	3.14%	0.00%	4.98%	0.00%	0.00%	90.85%	100.00%
47											
48	200										
49	201	Trans Plant Investment w/o Step-Up	99.15%	0.85%	100.00%	0.00%	100.00%	0.00%	0.00%	100.00%	
50	202	Trans Plant Investment w/o Step-Up, 350 & 359	99.29%	0.71%	100.00%	0.00%	100.00%	0.00%	0.00%	100.00%	
51	203	Dist Plant Investment w/o 360	36.61%	63.39%	100.00%	0.00%	100.00%	0.00%	0.00%	100.00%	
52	204	Delivery Points Region	66.67%	33.33%	100.00%	0.00%	100.00%	0.00%	0.00%	100.00%	
53	205	Trans & Dist Plant Investment w/o 350, 359, 360	72.06%	27.94%	100.00%	0.00%	100.00%	0.00%	0.00%	100.00%	
54	206	Direct to Non-Transmission	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	
55	207										
56	208	Delivery Points Region	1.27%	0.63%	0.63%	0.00%	5.70%	0.00%	0.00%	100.00%	
57	209	Trans Plant Investment - Accts 355 & 356	100.00%	0.00%	100.00%	0.00%	100.00%	0.00%	0.00%	100.00%	
58	210	Dist Plant Investment - Acct 362	36.62%	63.38%	100.00%	0.00%	100.00%	0.00%	0.00%	100.00%	
59	211										
60	212										
61	213	Trans Plant Investment to Transmission Function	99.29%	0.71%	100.00%	0.00%	100.00%	0.00%	0.00%	100.00%	
62	214	Trans Plant Investment - Accts 355 & 356 to Transmission Function	100.00%	0.00%	100.00%	0.00%	100.00%	0.00%	0.00%	100.00%	
63	215	Dist Plant Investment to Transmission Function	36.62%	63.38%	100.00%	0.00%	100.00%	0.00%	0.00%	100.00%	
64	216	Dist Plant Investment - Acct 362 to Transmission Function	36.62%	63.38%	100.00%	0.00%	100.00%	0.00%	0.00%	100.00%	
65	217	Trans & Dist Plant Investment to Transmission Function	95.25%	4.75%	100.00%	0.00%	100.00%	0.00%	0.00%	100.00%	
66											
67	300	Transmission to Transmission Function	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	
68	301	Distribution to Transmission Function	9.05%	9.05%	9.05%	9.05%	9.05%	9.05%	9.05%	100.00%	
69	302	No Allocation to Transmission Function	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	
70	303										
71	304	All to Non-Transmission	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
72	305	SFA Plant to Transmission Function Ratio	79.58%	9.21%	94.19%	0.00%	31.72%	0.00%	0.00%	211.18%	
73	306	Trans & Dist Plant Allocation to Transmission Function	79.90%	10.27%	94.19%	0.00%	32.15%	0.00%	0.00%	195.44%	
74	307	Trans & Dist Expense Allocation to Transmission Function	48.07%	13.84%	35.92%	0.00%	16.67%	0.00%	0.00%	100.76%	

Note: Allocation Factor 301 will remain Fixed until a FPA Section 205 filing

Golden Spread Electric Cooperative
Summary of SPP 2015 Usage

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
1 Big Country	14,151	15,110	14,353	12,207	12,675	14,158	15,525	16,501	15,737	10,996	12,908	12,915	167,236
2													
3 Greenbelt	27,047	27,685	27,752	27,946	26,258	25,906	27,206	28,417	27,656	27,324	27,549	27,789	328,535
4													
5 South Plains	173,091	174,338	170,819	134,528	125,907	196,471	249,939	282,056	229,125	158,571	157,404	168,614	2,220,863
6													
7 New SFA	-	-	-	-	-	-	-	-	-	-	-	-	-
8													
9 Total SPP Transmission	214,290	217,134	212,924	174,681	164,840	236,534	292,670	326,975	272,518	196,890	197,860	209,318	2,716,634

Golden Spread Electric Cooperative, Inc.

Long-Term Debt

Year Ended December 31, 2015

Note: Data from company's books and records

	a	b	c
	LTD Account 224	Notes Payable Account 231	Total
1 Big Country	4,291,769.49	460,451.18	4,752,220.67
2 Greenbelt	21,841,544.26	348,085.72	22,189,629.98
3 South Plains	20,903,980.16	1,825,403.09	22,729,383.25
4 New SFA	-	-	-
5 Other	25,873,480.03	1,885,779.38	27,759,259.41
6 Total	<u>72,910,773.94</u>	<u>4,519,719.37</u>	<u>77,430,493.31</u>
7			
8	Big Country	Big Country	Big Country
9 Beginning Bal	4,358,492.87	460,451.18	4,818,944.05
10 Additions	-	-	-
11 Payments	66,723.38	-	66,723.38
12 Ending Bal	<u>4,291,769.49</u>	<u>460,451.18</u>	<u>4,752,220.67</u>
13			
14	Greenbelt	Greenbelt	Greenbelt
15 Beginning Bal	14,758,140.55	7,609,287.17	22,367,427.72
16 Additions	8,009,548.17	(7,261,201.45)	748,346.72
17 Payments	926,144.46	-	926,144.46
18 Ending Bal	<u>21,841,544.26</u>	<u>348,085.72</u>	<u>22,189,629.98</u>
19			
20	South Plains	South Plains	South Plains
21 Beginning Bal	20,205,957.01	112,749.60	20,318,706.61
22 Additions	1,547,912.52	1,712,653.49	3,260,566.01
23 Payments	849,889.37	-	849,889.37
24 Ending Bal	<u>20,903,980.16</u>	<u>1,825,403.09</u>	<u>22,729,383.25</u>
25			
26	New SFA	New SFA	New SFA
27 Beginning Bal	-	-	-
28 Additions	-	-	-
29 Payments	-	-	-
30 Ending Bal	<u>-</u>	<u>-</u>	<u>-</u>
31			
32	OTHER	OTHER	OTHER
33 Beginning Bal	12,913,709.80	11,416,387.36	24,330,097.16
34 Additions	13,221,699.77	(9,530,607.98)	3,691,091.79
35 Payments	261,929.54	-	261,929.54
36 Ending Bal	<u>25,873,480.03</u>	<u>1,885,779.38</u>	<u>27,759,259.41</u>

Golden Spread Electric Cooperative
Functionalization of Substation Investment

Note: Data from company's books and records

The Acct 352 & 353 Investment consists of distribution substations.
The high side is a transmission voltage and the low side is a distribution voltage.
Only the high side asset cost is assigned to the transmission function.
The allocation of total substation cost to the transmission and distribution function
is based on representative allocation factors based on an analysis of substation owned by GSEC.

Functionalization of Distribution Substation Investment - Sample Data For GSEC Owned Substations

	ERCOT	Balance	Functionalized			Functionalized Percentage			Functionalized w/ Common		Functionalized Percent w/ Common	
			Trans	Dist	Common	Trans	Dist	Common	Trans	Dist	Trans	Dist
Justiceburg	N	241,002	6,437	181,922	52,642	2.67%	75.49%	21.84%	8,236	232,766	3.42%	96.58%
Garza	N	104,772	3,960	79,259	21,553	3.78%	75.65%	20.57%	4,986	99,786	4.76%	95.24%
Fluvanna	N	147,514	9,232	112,289	25,993	6.26%	76.12%	17.62%	11,207	136,307	7.60%	92.40%
Plainview	Y	415,375	29,137	184,396	201,842	7.01%	44.39%	48.59%	56,679	358,695	13.65%	86.35%
Union	N	534,035	50,473	383,882	99,680	9.45%	71.88%	18.67%	62,057	471,978	11.62%	88.38%
Longworth	Y	4,573	-	2,541	2,031	0.00%	55.58%	44.42%	-	4,573	0.00%	100.00%
SNTX	Y	841,841	95,450	574,401	171,990	11.34%	68.23%	20.43%	119,958	721,883	14.25%	85.75%
Haskell Substation	Y	387,839	35,008	237,407	115,424	9.03%	61.21%	29.76%	49,842	337,997	12.85%	87.15%
Nugent Substation	Y	224,588	57,898	141,774	24,916	25.78%	63.13%	11.09%	65,123	159,465	29.00%	71.00%
Dressey	Y	63,935	2,832	45,032	16,071	4.43%	70.43%	25.14%	3,783	60,152	5.92%	94.08%
Novice	Y	142,799	3,263	130,813	8,722	2.28%	91.61%	6.11%	3,475	139,323	2.43%	97.57%
Gouldbusk	Y	227,512	13,400	149,190	64,922	5.89%	65.57%	28.54%	18,751	208,761	8.24%	91.76%
Mertzon	Y	448,782	14,098	371,410	63,274	3.14%	82.76%	14.10%	16,411	432,371	3.66%	96.34%
Grape Creek	Y	394,386	15,360	283,512	95,514	3.89%	71.89%	24.22%	20,269	374,117	5.14%	94.86%
Sterling City	Y	348,795	14,170	264,060	70,564	4.06%	75.71%	20.23%	17,764	331,031	5.09%	94.91%
Silver	Y	409,455	13,748	312,972	82,736	3.36%	76.44%	20.21%	17,229	392,226	4.21%	95.79%
Harriet	Y	518,450	8,475	419,893	90,082	1.63%	80.99%	17.38%	10,257	508,193	1.98%	98.02%
Lake Nasworthy	Y	339,088	15,250	235,802	88,036	4.50%	69.54%	25.96%	20,598	318,491	6.07%	93.93%
Barnhart	Y	352,419	10,727	267,829	73,864	3.04%	76.00%	20.96%	13,571	338,848	3.85%	96.15%
Veribest	Y	287,113	10,479	191,759	84,875	3.65%	66.79%	29.56%	14,877	272,236	5.18%	94.82%
Orient	Y	612,595	92,986	460,644	58,965	15.18%	75.20%	9.63%	102,890	509,705	16.80%	83.20%
TOTAL		7,046,867	502,385	5,030,786	1,513,697	7.13%	71.39%	21.48%	637,962	6,408,905	9.05%	90.95%

Golden Spread Electric Cooperative
Delivery Points

	a	b	c	d	e	f	g	h	i	j	k	l	m
	Total	SSR Other	SSR SFA	Other SPP	Other ERCOT	SFA SPP	SFA ERCOT	Total	SFA SPP %	SFA ERCOT %	SFA % Total	SFA % SFA	
1 Bailey County	8	8	0	8	0	0	0	8	0.00%	0.00%	0.00%	0.00%	
2 Big Country	25	19	6	19	0	4	2	25	16.67%	6.25%	1.90%	10.71%	
3 Coleman	13	10	3	0	10	0	3	13	0.00%	9.38%	0.95%	5.36%	
4 Concho	27	15	12	0	15	0	12	27	0.00%	37.50%	3.80%	21.43%	
5 Deaf Smith	21	21	0	21	0	0	0	21	0.00%	0.00%	0.00%	0.00%	
6 Greenbelt	10	8	2	8	0	2	0	10	8.33%	0.00%	0.63%	3.57%	
7 Lamb County	18	18	0	18	0	0	0	18	0.00%	0.00%	0.00%	0.00%	
8 Lighthouse	29	29	0	29	0	0	0	29	0.00%	0.00%	0.00%	0.00%	
9 Lyntegar	41	41	0	41	0	0	0	41	0.00%	0.00%	0.00%	0.00%	
10 North Plains	8	8	0	8	0	0	0	8	0.00%	0.00%	0.00%	0.00%	
11 Rita Blanca	14	14	0	14	0	0	0	14	0.00%	0.00%	0.00%	0.00%	
12 South Plains	22	4	18	4	0	18	0	22	75.00%	0.00%	5.70%	32.14%	
13 Swisher	3	3	0	3	0	0	0	3	0.00%	0.00%	0.00%	0.00%	
14 SWTEC	31	31	0	0	31	0	0	31	0.00%	0.00%	0.00%	0.00%	
15 Taylor	37	22	15	0	22	0	15	37	0.00%	46.88%	4.75%	26.79%	
16 Tri-County	9	9	0	9	0	0	0	9	0.00%	0.00%	0.00%	0.00%	
17 New SFA	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%	
18 Total	316	260	56	182	78	24	32	316	100.00%	100.00%	17.72%	100.00%	
19		82.28%	17.72%	57.59%	24.68%	42.86%	57.14%						
20													
21		Other	Big Country	Greenbelt	South Plains	New SFA	Total						
22		-----	-----	-----	-----	-----	-----						
23		SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	SPP	ERCOT	Total	
24		-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	
25 Delivery Points		182	108	4	2	2	0	18	0	0	206	110	316
26 Ratio		57.59%	34.18%	1.27%	0.63%	0.63%	0.00%	5.70%	0.00%	0.00%	65.19%	34.81%	100.00%
27													
28 DP For Individual		62.76%	37.24%	66.67%	33.33%	100.00%	0.00%	100.00%	0.00%	0.00%			

Note: Data from company's books and records

Golden Spread Electric Cooperative
Depreciation Rates

Note: Data from FERC Form 1

Account	Rate
1 350	2.75
2 353	2.75
3 355	2.75
4 356	2.75
5 390	6.67
6 391	20.00
7 392	20.00
8 397	20.00
9 399	10.00
10 101	6.67

Golden Spread Electric Cooperative
Detailed Summary of SPP 2015 Usage

Note: Data from company's books and records

	Service Level	Load On Trans	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total		
Big Country (SPP)																	
1	GRAHAM INTERCHANG	kW	1	Yes	6,372	7,326	7,507	5,596	5,970	7,200	12,669	16,501	7,821	4,640	5,494	6,063	93,158
2	POST (YANCY)	kW	1	Yes	7,780	7,784	6,847	6,611	6,705	6,958	2,856	-	7,916	6,356	7,414	6,852	74,078
3	New DP (As needed)	kW															-
4	Total	kW			14,151	15,110	14,353	12,207	12,675	14,158	15,525	16,501	15,737	10,996	12,908	12,915	167,236
5	Less: No																-
6	Adjusted Total				14,151	15,110	14,353	12,207	12,675	14,158	15,525	16,501	15,737	10,996	12,908	12,915	167,236
7	Note: GSEC transmission serves all of the Big Country SPP load.																
8																	
9																	
10																	
11	Greenbelt																
12	HOWARD 69	kW	1	Yes	6,831	8,267	8,423	8,597	6,854	8,412	8,827	9,854	9,231	8,795	9,147	8,980	102,217
13	HOWARD 115	kW	1	Yes	20,217	19,418	19,328	19,350	19,404	17,494	18,379	18,563	18,425	18,529	18,403	18,809	226,318
14	HOWARDWICK	kW	1	No	1,279	1,216	1,046	564	478	1,123	1,411	1,145	1,189	1,038	584	738	11,812
15	KELLERVILLE	kW	1	No	3,052	2,538	2,071	3,670	1,657	2,223	2,244	3,776	3,858	1,989	2,694	2,208	31,979
16	CLARENDON	kW	1	No	1,662	1,534	1,357	2,792	721	2,757	4,920	4,204	4,141	1,649	852	929	27,518
17	SHAMROCK	kW	1	No	1,694	1,489	1,159	880	1,318	1,878	2,305	1,659	1,969	1,753	928	1,049	18,083
18	WELLINGTON	kW	1	No	3,074	2,879	2,761	2,091	608	2,761	5,308	5,642	5,360	3,002	2,852	2,891	39,230
19	New DP (As needed)	kW															-
20	Total	kW			37,809	37,341	36,146	37,944	31,040	36,647	43,394	44,844	44,173	36,755	35,459	35,604	457,155
21	Less: No				(10,762)	(9,656)	(8,394)	(9,998)	(4,782)	(10,742)	(16,188)	(16,427)	(16,517)	(9,432)	(7,910)	(7,815)	(128,621)
22	Adjusted Total				27,047	27,685	27,752	27,946	26,258	25,906	27,206	28,417	27,656	27,324	27,549	27,789	328,535
23																	
24																	
25	South Plains																
26	ABERNATHY	kW	1	Yes	2,703	2,621	2,659	6,999	1,714	14,181	22,472	22,359	15,372	4,391	2,438	3,011	100,920
27	ACUFF STATION	kW	1	Yes	4,497	3,253	3,415	2,566	2,667	4,105	6,428	7,880	7,005	3,340	2,997	3,580	51,733
28	BECTON STATION	kW	1	Yes	1,264	1,231	1,213	2,722	817	3,477	5,754	9,216	3,511	1,254	1,034	1,230	32,721
29	CROSBY COUNTY INT	kW	1	Yes	16,775	13,685	14,327	15,624	11,986	13,928	21,573	29,889	27,040	11,332	14,609	9,420	200,189
30	ERSKINE SUB	kW	1	Yes	10,165	9,402	10,167	4,017	4,389	8,170	9,800	10,651	9,050	7,327	7,251	10,632	101,020
31	FRANKFORD	kW	1	Yes	15,388	16,111	15,852	17,492	17,097	22,642	25,804	26,105	21,825	18,944	13,292	17,472	228,025
32	HALFWAY STATION	kW	1	Yes	1,058	1,037	929	6,307	877	7,392	13,500	13,396	8,325	3,745	985	1,115	58,666
33	HETTLER STATION	kW	1	Yes	6,947	7,059	7,137	4,424	4,551	6,441	7,813	8,828	7,139	5,489	7,033	7,061	79,920
34	IDALOU STATION	kW	1	Yes	1,917	2,033	2,077	1,742	1,401	2,537	4,815	8,537	7,003	1,803	1,678	2,275	37,817
35	NEW DEAL	kW	1	Yes	2,566	2,588	2,581	1,935	1,268	2,129	3,579	4,321	2,856	1,693	2,011	2,786	30,314
36	QUAKER SUB	kW	1	Yes	21,305	29,316	29,885	27,797	14,507	19,623	22,702	24,913	21,211	17,082	17,693	24,399	270,433
37	POSEY/WOLFFORTH	kW	3	Yes	14,253	14,600	14,388	10,440	10,472	14,109	18,307	18,914	16,221	14,589	13,879	17,781	177,953
38	SHALLOWATER STATI	kW	1	Yes	8,669	9,208	9,056	6,002	5,821	8,043	10,370	11,013	9,132	7,123	7,441	9,615	101,491
39	SLATON	kW	1	Yes	1,473	1,468	7	1,636	1,870	2,621	3,467	4,573	4,515	2,208	1,194	1,251	26,281
40	WOODROW	kW	1	Yes	18,986	10,044	10,676	6,302	13,397	17,982	22,064	24,705	20,963	15,001	18,970	19,440	198,531
41	YUMA	kW	1	Yes	30,516	32,396	31,694	3,082	22,198	31,358	34,303	36,893	30,463	24,599	25,399	33,888	336,790
42	New DP (As needed)	kW															-
43	Total				158,481	156,052	156,061	119,088	115,030	178,737	232,751	262,192	211,630	139,921	137,905	164,955	2,032,803
44	Less: No																-
45	Less: OATT Actual	kW			(5,390)	(1,714)	(5,242)	(4,560)	(9,123)	(2,266)	(2,812)	(136)	(2,505)	(1,350)	(501)	(16,341)	(51,940)
46	Add: OATT Contract	kW			20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	240,000
47	Total Adjusted				173,091	174,338	170,819	134,528	125,907	196,471	249,939	282,056	229,125	158,571	157,404	168,614	2,220,863
48																	
49	New SFA																
50		kW	1														-
51		kW	1														-
52	Total				-	-	-	-	-	-	-	-	-	-	-	-	-
53	Less:																-
54	Total Adjusted				-	-	-	-	-	-	-	-	-	-	-	-	-
55																	
56	Total SPP Transmission				214,290	217,134	212,924	174,681	164,840	236,534	292,670	326,975	272,518	196,890	197,860	209,318	2,716,634

Golden Spread Electric Cooperative
Summary of Changes to the SPP Transmission Rates Template

Original Tab	Original Schedule	New Tab	New Schedule	Date of Change	Description of Change
Summary	A-1.0	Summary	A-1.0	4/20/2017	Rows were added to list all of the O&M Expense Major Accounts (Steam Power Generation, Regional Market, Customer Accounts, Customer Service) to match the Form 1 accounts and total. The row for Non Operating Income was removed. A column was added to accommodate a new SFA being added. References were updated to reflect changes in other schedule numbers.
Form 1 Plant	B-1.0	Plant	B-1.0	4/20/2017	Previous schedules B-1.0 and C-1.0 are combined into one new comprehensive schedule B-1.0 - Plant that incorporates all Form 1 Electric Plant In Service accounts from pages 204-207, including lines for SFA's in the relevant Transmission Plant and Distribution Plant accounts. Allocation Factors were added for every account where previously there were only Allocation Factors for the accounts that were populated. As accounting changes occur, the template needs to have all Form 1 accounts and corresponding Allocation Factors. A column for a new SFA was added. Non-SPP SFA's (Concho & Coleman) were combined into Other. Other also includes other transmission services, non-transmission and Taylor (non-SPP SFA).
TransPlnt	C-1.0	Plant	B-1.0	4/20/2017	Previous schedules B-1.0 and C-1.0 are combined into one new comprehensive schedule B-1.0 - Plant that incorporates all Form 1 Electric Plant In Service accounts from pages 204-207, including lines for SFA's in the relevant Transmission Plant and Distribution Plant accounts. Allocation Factors were added for every account where previously there were only Allocation Factors for the accounts that were populated. As accounting changes occur, the template needs to have all Form 1 accounts and corresponding Allocation Factors. A column for a new SFA was added. Non-SPP SFA's (Concho & Coleman) were combined into Other. Other also includes other transmission services, non-transmission and Taylor (non-SPP SFA).
Form1Exp	D-1.0	Expenses	C-1.0	4/20/2017	Previous schedules D-1.0 and E-1.0 were combined into one new comprehensive schedule C-1.0 - Expenses that incorporates all Form 1 Electric Operation and Maintenance Expenses from pages 320-323, including lines for SFA's in the relevant Transmission Expenses and Distribution Expenses accounts. Allocation Factors were added for every account where previously there were only Allocation Factors for the accounts that were populated. As accounting changes occur, the template needs to have all Form 1 accounts and corresponding Allocation Factors. Columns c – g in Transmission Expenses & Distribution Expenses are SFA inputs from the Foot Note Data of the Form 1, pages 450.1 & 450.2. These inputs were previously from GSEC company books and records. A column for a new SFA was added. Non-SPP SFA's (Concho & Coleman) were combined into Other. Other also includes other transmission services, non-transmission and Taylor (non-SPP SFA).
TransExp	E-1.0	Expenses	C-1.0	4/20/2017	Previous schedules D-1.0 and E-1.0 were combined into one new comprehensive schedule C-1.0 - Expenses that incorporates all Form 1 Electric Operation and Maintenance Expenses from pages 320-323, including lines for SFA's in the relevant Transmission Expenses and Distribution Expenses accounts. Allocation Factors were added for every account where previously there were only Allocation Factors for the accounts that were populated. As accounting changes occur, the template needs to have all Form 1 accounts and corresponding Allocation Factors. Columns c – g in Transmission Expenses & Distribution Expenses are SFA inputs from the Foot Note Data of the Form 1, pages 450.1 & 450.2. These inputs were previously from GSEC company books and records. A column for a new SFA was added. Non-SPP SFA's (Concho & Coleman) were combined into Other. Other also includes other transmission services, non-transmission and Taylor (non-SPP SFA).

Golden Spread Electric Cooperative
Summary of Changes to the SPP Transmission Rates Template

Original Tab	Original Schedule	New Tab	New Schedule	Date of Change	Description of Change
AF	F-1.0	AF	D-1.0	4/20/2017	New Allocation Factors were added. Schedule B-1.0 - Plant, rows 107-133 show the development of plant related Allocation Factors. Schedule C-1.0 - Expenses, rows 261-267 show the development of the expense related Allocation Factors. Schedule D-1.0, rows 11-30 show the development of additional Allocation Factors.
Usage	G-1.0	Usage	E-1.0	4/20/2017	Removed the individual delivery points for each SFA and now have the total for each SFA – BCEC, GBEC, SPEC and a new SFA.
Margin	H-1.0	N/A	N/A	4/20/2017	Schedule was removed. The SFA margin calculations are now in Schedule C-1.0 - Expenses, rows 270-278.
Debt	I-1.0	Debt	F-1.0	4/20/2017	Sections for non-SPP SFA's were combined (Concho & Coleman) into one "Other" section. Other also includes other transmission services, non-transmission and Taylor (non-SPP SFA). Rows were added to accommodate a new SFA.
Sub WP	J-1.0	Sub WP	G-1.0	4/20/2017	No changes made.
Delivery Pts	K-1.0	Delivery Pts	H-1.0	4/20/2017	Changes made to match SSR delivery points and to reflect current delivery points.
Depreciation	L-1.0	Depreciation	I-1.0	4/20/2017	No changes made.
N/A	N/A	Usage WP	J-1.0	4/20/2017	New workpaper that is similar to the old Usage schedule and has all of the detail for each of the SFA's delivery points. Lines were added to accommodate for changes in the delivery points. A change was made to remove the actual usage for the OATT customer on SPEC and to add back in the contract usage.
		Plant	B-1.0	6/26/2017	Per FERC staff request, Total Distribution Plant - Lines 124-127, were modified to remove Account 374.
		Expenses	C-1.0	6/26/2017	Per FERC staff request, Lines 46 (Account 556 SCADA), 226 (Depreciation - Transmission Plant), 228 (Depreciation - SCADA GSEC), 241 (Transmission Taxes) and 250 (Transmission Interest), Column H AF was changed from 208 to 204 to accurately allocate the expenses between SPP and ERCOT.
		Expenses	C-1.0	6/26/2017	Lines 234 and 235 - Amortization Regulatory Debits/Credits - Form 1 reference was changed from page 232, Line 1 to page 114, Lines 12 & 13.
		AF	D-1.0	6/26/2017	Added - Note: Allocation Factor 301 will remain Fixed until a FPA Section 205 filing that was inadvertently omitted during revision of the template.

Golden Spread Electric Cooperative
 Comparison of SPP Transmission Revenue Requirement

		2015 Form 1 Data - Proposed Formula Rate Template					2015 Form 1 Data - Existing Formula Rate Template					Differences				
		Total SPP	Big Country	Greenbelt	South Plains	New SFA	Total SPP	Big Country	Greenbelt	South Plains	New SFA	Total SPP	Big Country	Greenbelt	South Plains	New SFA
<u>Rate</u>																
Annual	\$/kW/yr	13.80	32.76	98.04	6.84	-	12.78	22.71	53.16	4.80	-	1.02	10.05	44.88	2.04	-
Monthly	\$/kW/mon	1.15	2.73	8.17	0.57	-	1.07	1.89	4.43	0.40	-	0.08	0.84	3.74	0.17	-
Weekly	\$/kW/week	0.27	0.63	1.89	0.13	-	0.25	0.44	1.02	0.09	-	0.02	0.19	0.87	0.04	-
Daily	\$/kW/day	0.05	0.13	0.38	0.03	-	0.05	0.09	0.20	0.02	-	0.00	0.04	0.18	0.01	-
Hourly	\$/kW/hour	0.00	0.01	0.02	0.00	-	-	0.01	0.01	-	-	0.00	(0.00)	0.01	0.00	-
Billing Units w/Losses	kW		-	-	20,290	-	-	-	20,290	-	-	-	-	-	-	-
Monthly Revenue	\$/mon		-	-	11,565	-	-	-	8,116	-	-	-	-	3,449	-	-
Annual Revenue	\$/yr		-	-	138,784	-	-	-	97,392	-	-	-	-	41,392	-	-